COMMUNITY COLLEGES OF SPOKANE

TREASURER'S HANDBOOK

PROCEDURES FOR BUDGET CONTROL AND CASH HANDLING FOR STUDENT ORGANIZATIONS

FOR USE BY:

- *TREASURERS, OFFICERS, AND ADVISORS*
- *STUDENT GOVERNMENT*
- *CLUB ADVISORS*
- *STUDENT ACTIVITIES OFFICES*
- *S & A FUNDS AND DELAYED REVENUE*

District Business Office
Revision Date: July 2006

COMMUNITY COLLEGES OF SPOKANE
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COMMUNITY COLLEGES OF SPOKANE
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SECTION I. TREASURER'S HANDBOOK

A. Responsibilities of the Treasurer

1. The position of treasurer is important to the proper functioning of any student organization.

2. In all financial transactions, the treasurer is required to:

   a. Follow official procedures.

   b. Accept the supervision of both the organization advisor and the director of student activities.

3. The student organization treasurer has the responsibility to do the following:

   a. Receive money due to the organization, record the transactions, and deposit the receipts with the Student Activities Office or campus cashier as instructed by the student activities director.

   b. Safeguard cash which has been received but not yet deposited or is being used during the course of an event. Cash must be deposited within one business day of receipt.

   c. Authorize payment of bills (after approval of the advisor) incurred by the organization while carrying out its activities.

   d. Maintain the necessary records to back up receipts and expenditures. Adjust entries made to the organization's account maintained on the district financial management system. All financial records are subject to audit by the District Business Office and the State Auditor's Office.

   e. Prepare oral and written reports regarding the organization's financial position and the results of its financial activities for presentation to club officers and members.

B. Sources of Student Funds

Funds for the use of student organizations to carry out their activities come from three main sources:

1. Allocations from S & A fees budgeted through the student government.

2. Fund-raising activities.

3. Donations.

C. Receiving Money (Use of Receipt Book)

1. All money received by the organization is to be receipted **as it is received** by the organization treasurer or advisor. Use a pre-numbered receipt form provided by the Student Activities Office or the campus cashier **(See example of Receipt Form).**

2. The original copy is to be issued to the person paying the money over to the treasurer.

3. The second copy is to be submitted by the treasurer when turning money in to the Student Activities Office or campus cashier.

4. The third copy will be retained in the receipt book.

5. All receipt numbers must be accounted for.

6. If an error is made on a receipt, the procedure is as follows:

   a. The receipt must be voided by writing "VOID" in large printed letters across the front of the form. All copies must be similarly marked.

   b. A new receipt must be written.

   c. All copies of voided receipts must be retained with the receipt book.

7. Used receipt books must be turned in to the Student Activities Office or the campus cashier.

D. Depositing Money

1. The treasurer is responsible for keeping money secure at all times, which includes making deposits with the Student Activities Office or the campus cashier within **one working day** after receipt of the money, as required by state law.

2. The Student Activities Office or campus cashier will verify and accept the deposit. Deposits will be made using the Deposit Form. **See example of Deposit Form.**

3. The deposit will be made to the Student Activities Office or the campus cashier, as directed by the Student Activities Office.

4. The Student Activities Office will assist treasurers if there are questions.

E. Safeguarding Money

Organization funds must be kept secure at all times.

1. Cash must be locked in a safe at the Student Activities Office or at the campus cashier's office except when needed for an event.

2. When cash is being transferred from the custody of one person to another, the cash must be counted by each person, the exact amount must be agreed upon, and a Deposit Form (**see example of Deposit Form)** must be completed in triplicate and signed by each person involved. Each person keeps a copy, and the original stays with the cash.

3. If, because of special circumstances, cash cannot be secured as directed above—an evening event for example—further instructions for special handling must be obtained from the director of student activities.

F. Paying Out Money

1. The advisor is responsible for authorizing payments and for staying within budget.

2. All expenditures must be approved by the organization advisor and the director of student activities.

   a. Expenditures must conform to the approved organization budget.

   b. Changes in the organization budget must follow the process for approval required by the director of student activities.

3. Purchases must follow the procedures published in the district business office's "Purchasing Handbook." Samples of forms used in purchasing are also included in this handbook. Purchase requisitions must be approved by the Student Activities Office.

4. Copies of all documents which support expenditures must be maintained.

G. Financial Reporting

1. The Student Activities Office maintains current records of the financial status of each student organization. Monthly budget status and monthly operations reports are available upon request.

2. The treasurer should review reports to make sure that all transactions have been recorded.

3. The treasurer should prepare financial reports for club officers on a monthly basis unless a different frequency of reporting is agreed upon by the club advisor and the club officers.

H. Fund-Raising Events

The following rules apply to fund-raising activities conducted by student organizations:

1. Fundraising activities may be conducted to support student clubs and activities. The proceeds shall not be used to inure to the benefit of an individual. The appropriate student funded program administrator must approve all fund raising activities in advance. No funds may be spent towards the activity prior to approval of the activity. Regulated fundraising activities (those covered by chapter 9.46 RCW, i.e. raffles, bingo, casino nights, etc.) must be conducted in accordance with the regulations and licensing requirements of the Washington State Gambling Commission.

2. A detailed plan must be discussed with the appropriate student funded program administrator and the club advisor at least two weeks prior to the scheduled date of the proposed event.

3. Accountability for cash or items upon which a cash value is placed **must** be maintained. This includes such things as admission tickets, coupon books, programs, or similar items which the club decides to sell for cash. A record must be

kept of accountable or inventoriable items issued to each person, and that number of items and/or the equivalent amount of cash must be returned to the club treasurer. Accountable items must be safeguarded to the same extent as cash.

Donations: Items donated to the club for fund-raising activities become inventoriable items. Donors should be provided a Student Activities Receipt. The receipt should include the donor's intended use of the items. **(See examples of form for recording inventoriable items).**

4. The club treasurer may, with the approval of the student funded program administrator, obtain a temporary cash working fund from the campus cashier's office. The temporary working fund will be returned at the conclusion of the project. **(See Temporary Cash Working Fund)**.

5. Cash that is not needed to make change will be deposited on a daily basis with the student funded program office or campus cashier for credit to the club account. **(See Depositing Money).**

6. Overages and shortages of $1.00 or more are to be reported immediately to the student funded program office.

7. All funds must be secured in a safe at the student funded program office, at the campus cashier's office, or other approved security method when not in use during the course of the event.

8. Provision for securing or safeguarding valuable or accountable items must be made during the course of any fund-raising project. An explanation detailing how this will be accomplished must be included in the plan discussed with the student funded program administrator.

9. At the conclusion of the event, all cash and checks, including the temporary working fund, must be deposited with the student funded program office or campus cashier.

10. All fund-raising transactions must be reconciled and a signed report issued to the student funded program administrator within two business days after the close of the event.

11. Charitable fund-raising. The following rules apply to fund-raising activities conducted for charitable purposes.

    Student organizations may conduct fund-raising activities for charitable purposes under certain conditions. Funds raised without the use of state property or facilities are considered private funds and may be used without restriction. These activities must be conducted in accordance with the following procedures:

    a. S&A funds or other state resources cannot be used to support a fund-raising event for charitable purposes. No S&A or state funds may be used to offset, front-fund or pre-pay expenses including start-up costs. If S&A or state resources are used in the conduct of the activity, all funds collected become state funds and are subject to state rules and regulations. The college is to be compensated from private funds for any direct costs associated with the fund-raising activity, such as facility use or equipment use.

       The college may allow de minimis use of facilities with NO expectation of reimbursement, as follows:

i. Use of a table at no charge to conduct fund-raising sales in the student center;

ii. Use of and placement of bins for collection of goods for donation;

iii. Use of college computers to create advertisements, flyers, tickets, etc. This allowance excludes printing of flyers, advertisements, tickets, etc.

b. The activity must be conducted for the benefit of a bona-fide charitable organization. Any activity related to campaigning for election or promoting or opposing ballot propositions is prohibited.

c. Prior written approval to conduct the activity must be obtained from the student funded program administrator or other appropriate Administrator. A record of the approved activity must be submitted to the District Accounting Office. The record must contain the name, address and taxpayer identification number of the charitable organization to which the fundraising proceeds will be sent.

d. The District Accounting Office will establish a separate trust (agency) account for the deposit of funds raised. All monetary receipts from the activity must be deposited into this account. Monies cannot be transferred to or from this account. If funds are commingled with state funds they become state funds, and the ability to contribute to a charitable organization is lost.

e. All printed and oral communication regarding the fundraiser must identify the intended purpose of the activity and indicate that the proceeds will not be commingled with student organization funds. The communication should further state that the funds are to be held in trust by the college exclusively for the intended purpose of the activity.

f. The district/college will withhold or otherwise be compensated an amount adequate to reimburse the district/college for any direct costs of handling these private funds.

g. Rules 3 through 10 above for fund raising activities must be followed, except a temporary working fund (rule 4 above) is not allowed for fundraising activities for charitable purposes.

h. A copy of the reconciliation (rule 10 above) must be provided to the District Accounting office prior to disbursement of funds from the established trust account.

I. Sources of Information

In unfamiliar situations, club treasurers should ask questions so that they can be sure what they are to do. Questions should be directed first to the club advisor and then to the director of student activities. For answers not available through those sources, contact the District Business Office as follows:

For questions concerning cash, working funds, security, accounting, financial reporting, fund-raising events, and related topics, call:

District Director, Budget & Fiscal Services		434-5210
District Manager of Accounting & Internal Control		434-5213
Campus Cashier	533-7025 (SCC)	533-3568 (SFCC)

For questions concerning the status of purchasing transactions and related topics, call:

Purchasing Manager 434-5325

J. Forms List

Cash receipt and rules for accepting checks
Deposit form and related instructions
Sales accountability record/inventoriable items
Temporary cash working fund and related procedures

K. Rules for Accepting Checks

1. Rules for Accepting Checks for Payment

a. Personal checks, cashiers checks, traveler's checks, and money orders are accepted.

b. Personal checks must be preprinted with the check holder's name and address.

c. Second party checks are NOT accepted.

d. Checks must be drawn on U.S. funds.

e. The check must be for the exact amount due except as permitted by **Section II, "Rules for Cashing Checks for Cash," paragraph C.**

f. A current student ID, employee ID, or picture ID is required.

g. Dishonored checks (i.e., NSF, closed accounts, stop payments) are sent automatically to a third party collection service and are subject to their processing and collection charges. These fees are in addition to the CCS NSF check charge and any bank fees that may be assessed by the bank of the individual responsible for the dishonored check.

2. Rules for Cashing Checks for Cash

a. Students and CCS employees are encouraged to use the cash machines located in the student centers at SCC and SFCC for their personal cash needs.

b. As an additional service to current students and CCS employees, checks may be cashed at the campus main cashier's office for up to $30 per person, per day. A $1.50 check-cashing fee is assessed for each check cashed. This service is not available to students or employees with outstanding charges due to the colleges or the IEL (i.e., past due charges for tuition and fees, fines, penalties, NSF check charges, parking citations, past due student loans, etc.).

c. Current students and CCS employees may write checks in excess of the purchase price of bookstore merchandise as provided by the Bookstore's Check Cashing rules. Check cashing rules specific to the college Bookstores are posted in the stores.

d. Checks issued to students by CCS will be cashed by the campus cashier only in cases where a portion of the check amount is used to pay tuition, fees, loans, or other obligations due the college. Transactions of this nature are limited by the cash available in the cashier's office.

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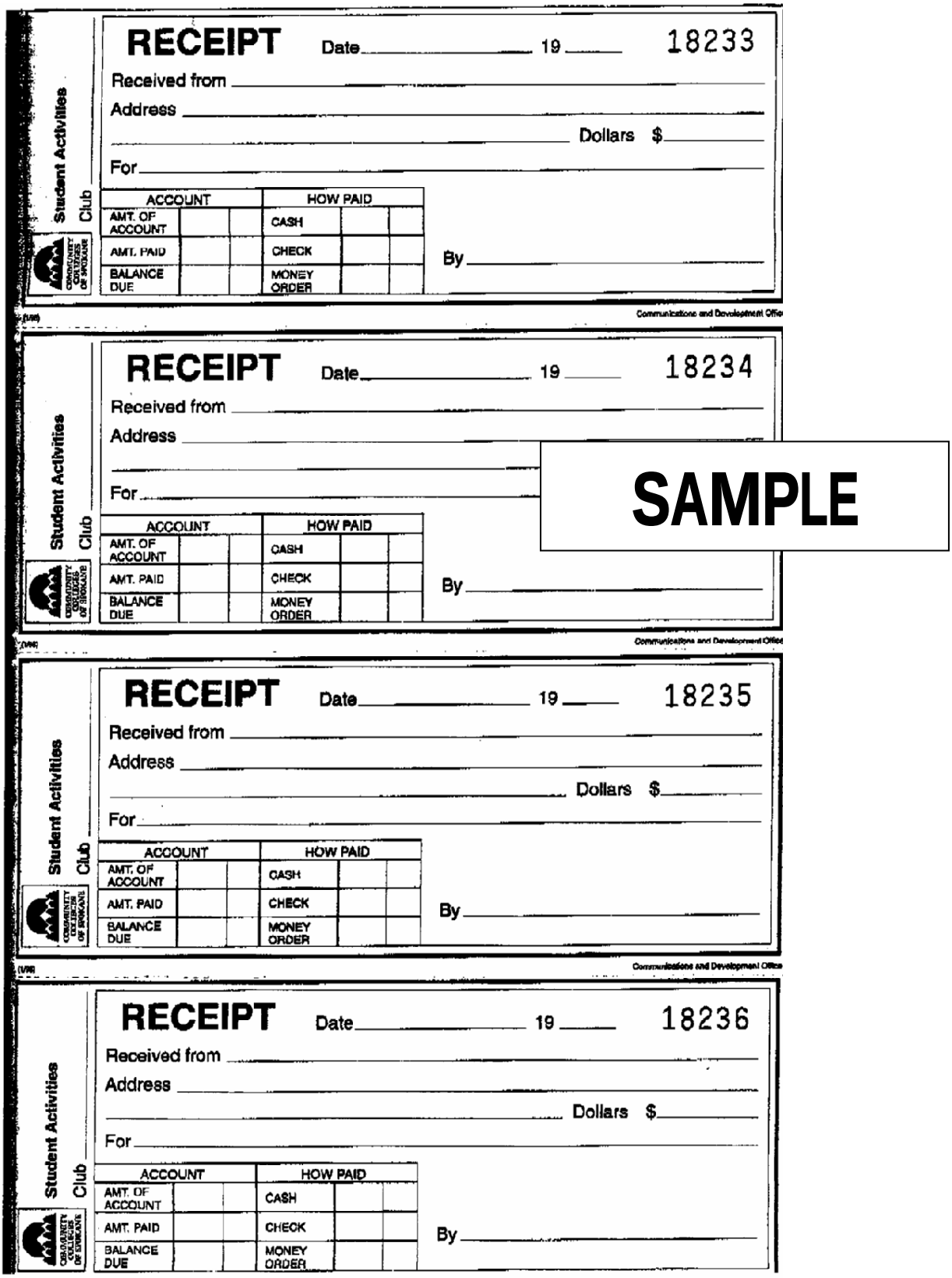

Student Activities Club

RECEIPT Date _____ 19 ____ 18233

Received from _____

Address _____

_____ Dollars $ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER		

By _____

Communications and Development Office

Student Activities Club

RECEIPT Date _____ 19 ____ 18234

Received from _____

Address _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER		

By _____

Communications and Development Office

SAMPLE

Student Activities Club

RECEIPT Date _____ 19 ____ 18235

Received from _____

Address _____

_____ Dollars $ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER		

By _____

Communications and Development Office

Student Activities Club

RECEIPT Date _____ 19 ____ 18236

Received from _____

Address _____

_____ Dollars $ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER		

By _____

L. Deposit Form Instructions

Deposit forms are free and available upon request from the campus cashier's office. The forms are also stocked in central receiving and may be requested on an internal requisition.

1. Identify Fund Sources

This section is used to identify the source of funds associated with the deposit. Use the following definitions when classifying the deposit:

a. Sales/Fund-Raiser Proceeds
This category is for depositing money from the sale of goods or services. Attach copies of the records used to account for the sales to the deposit form. These records might include cash register tapes, beginning and ending ticket reconciliation worksheets, inventory control worksheets, etc. This category should also be used to return temporary cash working funds.

b. Expenditure Recovery
This category is for depositing money received as a result of cost sharing. Attach a copy of the expenditure that is being recovered (shared) or attach a detailed explanation of the costs being reimbursed, the date when the original expenditure was incurred, and to whom (vendor name) CCS paid the original expenditure. Refer to Section I above if someone purchased a college-provided product or service. The Activity Fee Code (required in Section 2) is **HZ** in all circumstances. The Activity Budget Number should be the budget number originally used to purchase the goods or services being recovered.

c. Return of Travel Advance
This category is used for depositing the balance of a travel advance upon returning from a CCS-sponsored trip. Attach a copy of the Prior Approval Travel Advance form. Unused travel advances must be deposited before the tenth day of the month following the return from authorized travel. The Activity Fee Code (required in Section 2) for return of travel advances is **HZ** in all circumstances. The Activity Budget Number should be the budget number originally used to pay the advance.

d. Other
Attach a detailed explanation of the source of the money being deposited. Attach copies of any related documentation used to generate the funds.

2. Identify Who is Making the Deposit

This section is used to identify the individual or group making the deposit. The activity (club) budget number and activity (club) fee code may be obtained from the Student Activities Office or the District Business Office. Provide a brief description of the activity in the description field.

3. Record Receipts for Deposit

This section is used to record the actual count of cash, checks, and credit card receipts on hand for deposit. The total count will include any temporary cash working funds; however, the working fund total is subtracted from the total count in order to determine

the actual deposit from the sales activity. This **total deposit for cash, checks, and credit cards** is compared to the reconciliation of the supporting documentation (receipting records) of sales (i.e., ticket reconciliation, cash register tapes, receipt books). The amount calculated from the sales receipting record documentation is recorded as the **sales per receipts. Subtract the sales per receipts from the deposit of cash, checks, and credit cards** to determine any overage/shortage. The **total deposit from cash, checks, and credit cards**, plus or minus any overage or shortage, will be the amount of revenue recorded to the activity budget.

4. Record Receipts in the District Financial Management System (DFMS)

This section is used by the cashier's office to record the receipt of the deposit in the district financial management system. Return a copy of the validated deposit form to the Student Activities Office and keep one copy for club records.

5. Fill in the Deposit Form

Print the name, phone number, and mail stop of the individual making the deposit on the deposit form.

Note: This form can also be used to transfer custody of cash from one individual to another. The person transferring custody counts the cash, and signs and dates the form in the validation section. The person receiving custody of the cash verifies the cash count, and signs and dates the form in the validation section as the new custodian.

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DEPOSIT FORM

DP 27002

(1) Sales/Fund Raiser Proceeds ☐
(2) Expenditure Recovery ☐
(3) Return of Travel Advance TPA No. _____ ☐
(4) Other—explain ☐

Department Name _____
Activity Budget Number _____
Activity Fee Code (2 digits) _____
Activity Description _____

PLUS		LESS		EQUALS	
(5) CASH COUNT		(6) CASH DEPOSITED		(7) WORKING FUND	
$100s		$100s		$100s	
$ 50s		$ 50s		$ 50s	
$ 20s		$ 20s		$ 20s	
$ 10s		$ 10s		$ 10s	
$ 5s		$ 5s		$ 5s	
$ 2s		$ 2s		$ 2s	
$ 1s		$ 1s		$ 1s	
50c		50c		50c	
25c		25c		25c	
10c		10c		10c	
5c		5c		5c	
1c		1c		1c	
TOTAL		TOTAL		TOTAL	

VALIDATION

SAMPLE

	(8) CASH	(9) CHECKS*	(10) CREDIT CARDS**	(11) TOTALS
DEPOSIT				
SALES PER RECEIPTS				
OVER/ SHORT	(ZS) VOID	(ZS) VOID	(ZS) VOID	

*Please attach 10-key tape listing each individual check amount and the total checks deposited.
**Please attach 10-key tape listing each individual card amount and the total credit cards deposited.

Cash verified with cashier _____ Date _____

Deposited by _____ Phone _____ Mail Stop _____
PLEASE PRINT CLEARLY

White—Department Validated Yellow—Cashier Pink—Department Control

CCS 2127 (Rev. 12/02) mac Marketing and Public Relations

M. Sales Accountability/Inventoriable Record

Inventoriable Items

Date of Activity:						
Description of Activity:						
Inventory Description:						

Sales Accountability for Inventory

Beginning Inventory Count						
Less: Ending Inventory Count						
Equals: Subtotal Sales						
Less: Returns						
Equals: Total Sales Per Receipting Records						
Times: Price per item						
Equals: Gross Dollar Sales Per Receipting Records						
Total Sales For This Activity						

SAMPLE

Instructions: This record is to be used to document sales when inventoriable items are sold. Attach this record to the CCS Deposit Form as the supporting documentation for recorded sales.

Definitions:

Date and Description of Activity: Provide a description and indicate the date of the sales activity.

Description of Inventory: Provide a description of the type of inventory being sold. For example, concert progams, catalogs, etc.

Beginning Inventory Count: Record the total inventoriable items at the beginning of the activity.

Ending Inventory Count: Record the amount of inventory on hand at the conclusion of the activity.

Subtotal Sales: Subtract the ending inventory from the beginning inventory and record the difference.

Returns: Record the number of inventory items returned. All returns must be accounted for.

Total Sales Per Receipting Records: Subtract the returns from Subtotal Sales to determine Total Sales Per Receipting Records.

Price Per Item: Enter the price of each item sold.

Gross Dollar Sales Per Receipting Records: Multiply the amount recorded as Total Sales Per Receipting Records by the Price Per Item to obtain Gross Dollar Sales Per Receipting Records.

Total Sales For This Activity: Sum each of the Gross Dollar Sales Per Receipting Records entries. Enter this Amount on the Recorded Sales line on the CCS Deposit Form. Attach this accountability sheet to the CCS Deposit Form.

Sales Accountability/Inventoriable Record (Example of Completed Form)

Inventoriable Items

Date of Activity:	Feb-97					
Description of Activity:	Sales of Entertainment Books					
Inventory Description:	Books assigned to J. Smith	Books assigned to J. Doe	Books assigned to S. Jones	Books assigned to Stan		**Total**
Sales Accountability for Inventory						
Beginning Inventory Count	40	20	20	10		90
Less: Ending Inventory Count	10	5	3	0		18
Equals: Subtotal Sales	30	15	17	10		72
Less: Returns	1	0	0	0		1
Equals: Total Sales Per Receipting Records	29	15	17	10		71
Times: Price per item	$ 40.00	$ 40.00	$ 40.00	$ 40.00		$ 40.00
Equals: Gross Dollar Sales Per Receipting Records	$ 1,160.00	$ 600.00	$ 680.00	$ 400.00		$2,840.00
Total Sales For This Activity						**$2,840.00**

Instructions: This record is to be used to document sales when inventoriable items are sold. Attach this record to the CCS Deposit Form as the supporting documentation for recorded sales.

Definitions:

Date and Description of Activity: Provide a description and indicate the date of the sales activity.

Description of Inventory: Provide a description of the type of inventory being sold. For example, concert progams, catalogs, etc.

Beginning Inventory Count: Record the total inventoriable items at the beginning of the activity.

Ending Inventory Count: Record the amount of inventory on hand at the conclusion of the activity.

Subtotal Sales: Subtract the ending inventory from the beginning inventory and record the difference.

Returns: Record the number of inventory items returned. All returns must be accounted for.

Total Sales Per Receipting Records: Subtract the returns from Subtotal Sales to determine Total Sales Per Receipting Records.

Price Per Item: Enter the price of each item sold.

Gross Dollar Sales Per Receipting Records: Multiply the amount recorded as Total Sales Per Receipting Records by the Price Per Item to obtain Gross Dollar Sales Per Receipting Records.

Total Sales For This Activity: Sum each of the Gross Dollar Sales Per Receipting Records entries. Enter this amount on the Recorded Sales line on the CCS Deposit Form. Attach this accountability sheet to the CCS Deposit Form.

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Sales Accountability Record (Blank Form and Instructions)

Date of Activity:						
Description of Activity:						
Type of Receipt:						
Distinguishing feature:						

Sales Accountability for Pre-numbered Receipts

Ending Receipt Number						
Less: Beginning Receipt Number						
Plus: 1	+1	+1	+1	+1	+1	+1
Equals: Subtotal Sales						
Less: Voids/refunds						
Equals: Total Sales Per Receipting Records						
Times: Price per item						
Equals: Gross Dollar Sales Per Receipting Records						
Total Sales For This Activity						

SAMPLE

Instructions: This record is to be used to document sales when pre-numbered receipts are used. Attach this record to the CCS Deposit Form as the supporting documentation for recorded sales.

Definitions:

Date of Activity: Indicate the date of the sales activity.

Type of Receipt: Provide a description of the type of receipt issued to the customer. For example, a pre-numbered ticket.

Distinguishing feature: Provide additional information about the receipt, i.e. the ticket color.

Ending Receipt Number: Record the last receipt number issued at the conclusion of the activity.

Beginning Receipt Number: Record the beginning receipt number issued.

Subtotal Sales: Subtract the beginning receipt number from the ending receipt number and add one; record the difference.

Voids/refunds: Record the number of voided or refunded receipts. An explanation to support voided and refunded sales must be attached to the receipting records.

Total Sales Per Receipting Records: Subtract voids/refunds from Subtotal Sales to determine Total Sales Per Receipting Records.

Price Per Item: Enter the price of each item sold.

Gross Dollar Sales Per Receipting Records: Multiply the amount recorded as Total Sales Per Receipting Records by the Price Per Item to obtain Gross Dollar Sales Per Receipting Records.

Total Sales For This Activity: Sum each of the Gross Dollar Sales Per Receipting Records entries. Enter this amount on the Recorded Sales line on the CCS Deposit Form. Attach this accountability sheet to the CCS Deposit Form.

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Sales Accountability Record (Example of a Completed Form)

Inventoriable items

Date of Activity:	2/15/97					
Description of Activity:	Jazz Band Concert					
Type of Receipt:	Ticket	Ticket	Ticket			
Distinguishing feature:	Red/Adult	Yellow/Sr.	Blue/Child			

Sales Accountability for Pre-numbered Receipts

Ending Receipt Number	250	9,568	699			
Less: Beginning Receipt Number	1	9,550	645			
Plus: 1	+1	+1	+1	+1	+1	+1
Equals: Subtotal Sales	250	19	55			
Less: Voids/refunds	-	-	-			
Equals: Total Sales Per Receipting Records	250	19	55			
Times: Price per item	$ 3.00	$ 2.00	$ 1.00			
Equals: Gross Dollar Sales Per Receipting Records	$ 750.00	$ 38.00	$ 55.00			
Total Sales For This Activity						**$ 843.00**

Instructions: This record is to be used to document sales when pre-numbered receipts are used. Attach this record to the CCS Deposit Form as the supporting documentation for recorded sales.

Definitions:

Date of Activity: Indicate the date of the sales activity.

Type of Receipt: Provide a description of the type of receipt issued to the customer. For example, a pre-numbered ticket.

Distinguishing feature: Provide additional information about the receipt, i.e. the ticket color.

Ending Receipt Number: Record the last receipt number issued at the conclusion of the activity.

Beginning Receipt Number: Record the beginning receipt number issued.

Subtotal Sales: Subtract the beginning receipt number from the ending receipt number and add one; record the difference.

Voids/refunds: Record the number of voided or refunded receipts. An explanation to support voided and refunded sales must be attached to the receipting records.

Total Sales Per Receipting Records: Subtract voids/refunds from Subtotal Sales to determine Total Sales Per Receipting Records.

Price Per Item: Enter the price of each item sold.

Gross Dollar Sales Per Receipting Records: Multiply the amount recorded as Total Sales Per Receipting Records by the Price Per Item to obtain Gross Dollar Sales Per Receipting Records.

Total Sales For This Activity: Sum each of the Gross Dollar Sales Per Receipting Records entries. Enter this amount on the Recorded Sales line on the CCS Deposit Form. Attach this accountability sheet to the CCS Deposit Form.

N. Temporary Cash Working Funds

Cash working funds (change funds) provide departments and student clubs with cash for making change during college-sponsored activities such as athletic and fund-raising events. These are considered to be **temporary** working funds.

1. Establishing a Temporary Cash Working Fund

A **Temporary Working Fund Request Form** is used to request a working fund from the cashier's office. Blank forms are available from the cashier's office. Working fund requests must be received **no later than 4:00 PM two working days prior to the scheduled college activity.** For example, if a bake sale is scheduled for noon on Wednesday, the working fund request must be received by the cashier's office no later than 4:00 PM Monday of the same week. Working funds are available for pick-up from the cashier's office after 10:00 AM.

Provide the following information when preparing the Temporary Working Fund Request Form:

- Department name
- College-sponsored activity and date(s) of the activity
- Administrator/supervisor's authorization
- Date of request
- The amount and denomination of currency requested

2. Picking Up the Temporary Working Fund

Working funds may be picked up after 10:00 AM from the cashier's office. The following information will be recorded when the working fund is taken from the cashier's office:

- The name of the individual taking custody of the fund
- The cashier issuing the fund
- The date of the cash transfer

The **Temporary Working Fund Request Form** is a three-part form. One copy is provided to the fund custodian; the remaining two copies are retained by the cashier's office until the working fund is returned to the cashier's office.

3. Use and Safeguarding of Temporary Working Funds

Working funds are to be used exclusively for making change during a college-sponsored activity. The amount of cash in the fund must always equal the original amount received from the cashier's office. **Borrowing from the fund for any reason is not allowed**. The fund may not be used to cash checks, nor may the fund be combined with cash used for other purposes.

Fund custodians are responsible for keeping temporary working funds in a secure, locked location while not in use. The working fund should be returned to the cashier's office as soon as possible after the conclusion of the college-sponsored activity.

4. Returning Temporary Working Funds

Upon completion of the college sponsored activity, return the temporary working fund to the cashier's office. Working funds may be retained as long as an activity continues, provided the fund is maintained in a secure location. Upon return of the working fund, the cashier's office will:

- Count and verify the cash returned
- Obtain the working fund custodian's signature for verification of the amount returned
- Sign and date the original **Temporary Working Fund Request Form**
- Provide the fund custodian with a copy of the signed Temporary Working Fund Request Form
- Retain cashier copies of the request form

Questions: Direct questions regarding this procedure to the SCC Cashier's office (533-7025), the SFCC Cashier's office (533-3568), or the District Business Office (533-7445).

COMMUNITY COLLEGES OF SPOKANE

TEMPORARY WORKING FUND REQUEST

01963

Department _____ Activity _____

Itemize money desired: Authorized by _____

_____ Date _____

_____ Received by _____

_____ Issued by _____

_____ Date _____

Total _____ Cashier keeps original when issuing.

RETURNED

$ _____ Verified by _____

By _____ Date _____

Date _____ When paid distribute copies (see below).

White—Cashier Yellow—Customer Pink—Controller

CCS 5301 (Rev. 1/90) Communications and Development Office

SAMPLE FORM

SECTION II. ASSOCIATED STUDENT ACTIVITIES BUDGET PROCEDURES AND SPENDING AUTHORITY

During the spring of each year, student activities (S & A) revenue projections for Associated Student Activities (ASA) and Instructional Related Programs (IRP) are developed by the District Business Office. The projections become the base Associated Student (AS) budget authority for the upcoming fiscal year.

Using established AS budget development procedures, the Associated Student Government develops individual activity budgets within the ASA and IRP budget categories. The total of the individual ASA and IRP budgets cannot exceed the total revenue projected.

Individual and total budgets for ASA and IRP must be approved by the Associated Student Government and submitted to the CCS Board of Trustees for adoption. The budgets are submitted in early May for adoption at the regularly scheduled May meeting of the Board of Trustees.

A. Spending Authority

Budgets adopted by the Board of Trustees become the official spending authority for each activity and should be monitored by the individual responsible for the club or activity. The total ASA and IRP budgets are the responsibility of the AS president and student activities director. Overspending of approved budgets is prohibited.

B. Fund-Raising Activities

Revenue from fund-raising activities can be used to supplement AS budgets. Fund-raising revenue is to be deposited at the college cashier's office. It will be recorded as revenue and may be used for club activities. Fund-raising revenue acts like a temporary budget and increases a club's spending authority.

The total annual spending authority is the sum of the base budget approved by the Board of Trustees plus revenue from fund-raising activities. Fund-raising revenue may be carried forward from year to year. The amount available for carryforward is the sum of the beginning balance plus current year fund-raising revenue, limited by the amount of the activity's ending fund balance.

C. Budgets and Adjustments

1. Internal adjustments

These represent changes to an individual club or activity budget that do not affect the total ASA or IRP approved budget. Internal adjustments may be made according to procedures established by the AS government and the student activities director.

Example: ASA budgets are reviewed by the AS officers. It is determined that one budget (i.e., contingency) has a significant balance, and there are no major expenditures planned between now and the end of the fiscal year. The AS officers could allocate the expected balance in contingency to other activities, giving the other activities a temporary budget increase for the current fiscal year. This transfer does not increase the total ASA budget authority but moves the spending authority to different activities.

2. Carryforward Balance

Budget balances from ASA and IRP activities (excluding fund-raising activity) at the end of a fiscal year are placed in a carryforward fund. The carryforward fund is a permanent student activities fund, but cannot be spent without approval by the CCS Board of Trustees. A formal budget adjustment to increase the current year's spending authority must be prepared by the AS government and submitted to the CCS Board of Trustees for approval before the ASA and IRP carryforward fund balance can be appropriated.

D. Revenue Adjustments

A reconciliation between actual revenue collected during the fiscal year and the original budget revenue projection is prepared at year-end. Any difference between actual revenue and projected revenue is posted to the ASA and IRP carryforward fund balance. If the actual revenue collected is more than the original projection, the carryforward fund balance will increase; conversely, if actual revenue collected is less than the original projection, the carryforward fund balance will be decreased.

E. Reporting

The District Budget Office distributes budget status reports to the Student Activities Office monthly. The Budget Office will also provide a summary of the ASA and IRP budget balances on a quarterly basis (September 30, December 31, March 31, and June 30).

F. Appropriate Use of Services and Activities Fees (S & A Fees)

1. S & A fees are for the purpose of supporting student activities. The state attorney general's office has advised that "student activities," in its ordinary and usual meaning, refers to any school-related curricular or extracurricular activity participated in by students in the furtherance of their education. Expenditures are proposed by the Associated Student Body (ASB) and approved by the Board of Trustees (trustees).

2. The most difficult area in managing S & A funds centers around the state constitutional prohibition of the giving of gifts of money or property with the use of public funds. A gift has been defined by the courts to exist where there is "a transfer of property without consideration and with a donative intent." Also, "entertaining" is not always easy to define. A secondary problem may be the lack of statutory authority for certain expenditures.

   The following are examples of "gifting" or "entertaining" or that do not involve college students that appear to be **prohibited.**

   a. Providing free-of-charge meals and/or lodging to any persons without consideration and with a donative intent.

   b. Purchasing and giving of gifts of appreciation or concern to anyone (farewell gifts, flowers for bereavement) unless it is in return for participation or as an award for which one has competed and won.

   c. A club or other student group purchasing any food or refreshments without the Board's approval—unless they are in travel status as ASB officers and employees of the college or engaged in an official "working" meeting or activity

approved by the board. Thus, funds may be used for "working" official student officer sessions or retreats which are an approved student activity. However, the cost of the meals cannot be paid for employees (non-students) for such a meeting unless the employee is in travel status as defined by the Office of Financial Management (OFM) regulations.

d. Giving of any tips or gratuities for services rendered by anyone unless OFM authorizes reimbursement of tips by regulation.

e. Providing any meals or lodging, coffee hours, receptions, or teas, for a guest entertainer, lecturer or any others unless such expenses are required by a contract made for their services.

f. No complimentary tickets or admissions may be given as a gift in appreciation or for public relations purposes. There is one exception: free admission may be granted to a news media person who is attending the function in his news reporting capacity, or other persons performing their assigned duties, since then it is not free admission but in return for participation.

g. Career Day—High school students, juniors or seniors, are invited to spend a day on campus with their high school counselors to hear from the faculty and administrators as to the educational offerings of the college as those offerings relate to career; for example, pre-dentistry, physical therapy, or accounting, at the close of which refreshments would be served to the high school students and their counselors.

The following are types of expenditures for which it has been determined that the use of S & A fees is **appropriate**, assuming that they are approved as bona fide student activities:

a. It is understood that there is no argument that such traditional and time-honored activities such as debate, athletics, student government, drama and band are bona fide student activities if they are so designated by the trustees. The expenses of these activities may be paid. Further, when these teams or groups travel in pursuit of their activities, their meals and lodging may be paid. To quote an attorney general opinion, these costs are legitimately paid "on the basis of 'return' for participation. Bona fide quid pro quo expenditures such as these are not constitutionally fatal."

b. Under certain circumstances, S & A fees may be used to pay salaries of college employees engaged in financial aid programs, athletics, libraries, counseling and testing.

c. Trophies or certificates of award of nominal value may be purchased to be given to students who have "earned them," provided that such awards are personal in nature.

d. A student receiving an award at a banquet held for that purpose may be provided with a meal without charge. Others attending as part of the program may also have their meals paid for by S & A fees.

e. Under most circumstances, costs of child care centers for the children of students may be supported with S & A funds.

f. Providing refreshments (coffee, cookies, etc.) at approved student programs as incidental thereof (examples: graduation ceremonies, scholarship convocations, student activity or club meetings, student awards, student work sessions, etc.)

The following types of activities, **if expressly approved by the trustees, can be funded by S & A fees**:

- College graduation reception
- Vocational certificate award program
- Scholarship convocation
- Scholarship awards reception
- Scholarship donor reception
- New student orientation
- Honor Society initiation

3. The following are statements of fact, which can assist in the management of S & A funds:

   a. Students have no statutory control over S & A fees; that authority resides with the board of trustees. Students simply propose expenditures pursuant to statute.

   b. If donated funds are commingled with state funds, all become state funds (separation would require separate accounts).

   c. To the extent that students earn income by use of state property or facilities, such income becomes public money.

   d. Funds raised without the use of state property or money are private funds and may be used without restriction.

   e. Athletic scholarships may be granted from Fund 522 (S & A fees, income from events, etc.) and the awards are not limited to the amount of athletic gate receipts in any one year since the statute was amended to remove this limit.

Source: Attorney General Opinion dated April 1, 1988 by Richard M. Montecucco, Assistant Attorney General, and the John Killian Outline updated March 31, 1987, issued with the AG opinion. The AG's opinion and the outline were re-issued by Richard Montecucco in memo form on August 7, 1992, to the State Board for Community and Technical Colleges.

SECTION III. PROCESS FOR DEVELOPING LOCALLY FUNDED CAPITAL PROJECTS

A. Overview

State-funded capital projects for SCC and SFCC are dependent upon legislative funding and priority ranking within the state community college system. The state system gives highest priority to instructional space. Space needs for student activities, recreation activities, and support services receive a low priority. As a result, space needs of these types have increased faster than state capital funding.

SCC and SFCC have been statewide leaders in meeting the colleges' unfunded capital needs through a combination of student S & A fees designated for capital project and accumulations of other locally generated funds.

B. Background

Students, faculty, staff, and the public have all benefited from the campus improvements that were funded from local sources. A partial list of recent locally funded capital projects is included as examples of successful projects. These projects were funded entirely by various combinations of student S & A building funds; uncommitted S & A fund balances from ASA, IRP, and athletic budgets; and excess working capital from the college business enterprises including food services, bookstores, and other activities.

C. Authority for Approving Expenditures for Local Capital Projects

All expenditures of money derived from student S & A fees must be approved by student government, the college administration, and the CCS board of trustees. Expenditure of all other locally generated funds requires approval of the college administration. The capital projects themselves—regardless of source of funds—must be approved by the board of trustees.

D. Process for Identifying and Prioritizing Local Capital Projects

The following process has been successfully used in developing local capital projects.

1. The appropriate college groups, including student government, identify capital needs not likely to be funded by the state.

2. The college administration works with the CCS district director of facilities to define feasibility of projects and prepare preliminary cost estimates with the assistance of an architect.

3. The college administration then prioritizes projects.

4. Student government identifies those projects to which they will commit S & A funds.

5. Top priority projects are matched with potential funding sources. Projections of future available funds are made and a potential project is developed which includes a design/construction timeline that will match the future availability of the appropriate authorized local funds.

6. The first five steps may need to be repeated several times to find the right combination of projects, timelines, and available funds.