

# **BOOSTER CLUB HANDBOOK**

**(FINANCIAL RECORDS MAINTAINED BY THE SCHOOL)**

Updated June 2009

## **INTRODUCTION**

Booster Clubs are organized to help promote, support, and improve the extra curricular activities of the schools in Alpine School District. Each administrator is responsible for the booster clubs and parent groups in their school. Since the Booster Clubs also represent the school it is necessary for them to follow the guidelines set forth in this procedure. It is important that school administration periodically meet with all Booster Clubs and Parent Groups to train and monitor their activity.

All funds must be processed through the school accounting system. A separate booster club account (liability account) must be setup to monitor the club's activity. Funds should never be co-mingled with school or personal funds. Personal checking accounts must not be used. There must be a clear distinction between booster funds and school program funds. Transfers should not be made from school funds to booster funds. However, transfers can be made from booster funds to school funds. The school will periodically send the club reports regarding their activity. It is the club's responsibility to monitor the actual activity to their budgets established and report back to the club membership.

At the end of each school year the Booster Club must decide how to distribute the remaining funds in their account. Whether to hold them over to the next year or transfer the funds to the program they support. Once funds are transferred to the school program account they are considered a donation to the school program and are no longer considered booster funds. Booster clubs do not have access to school accounts and therefore cannot authorize uses of the funds.

Booster parents may check out a purchase card from the school, but they must read the Alpine School District Purchasing Card Procedures Training Manual and sign the Booster Club Parent Purchasing Card Agreement Form prior to use of the card (see page 31). The agreement form must be kept on file at the school and is subject to audit. The booster parent must fill out a Request to Purchase Form prior to receiving the purchase card. The form must be signed by the booster president authorizing the purchase. Extra care must be taken when checking a purchase card out to a booster parent. The booster parent must return the Purchase Card to the school no later than three days after checking it out from the school. All applicable receipts should be given to the school when the card is checked in. A booster parent that has failed to follow the purchase card guidelines should not be allowed to check the Purchase Card out in the future. For ongoing purchases like concessions one Request to Purchase Form can be filled out for the year indicating an amount not to exceed for each purchase. The form should be kept on file.

Equipment purchases which will be donated to the school should be processed by the district purchasing department. The money for the purchase should be given to the school. The District will be responsible to ensure all purchase guidelines are followed.

Fee waiver rules also apply in regards to student participation. See the District's procedure for more information regarding fee waivers.

## **FORMATION OF A PARENT GROUP OR BOOSTER CLUB**

1. Meet with the school administrator to discuss the organization of the group or club and obtain approval to proceed with organization.
2. Obtain all necessary forms, instructions, policies and guidelines pertaining to the development or organization of parent groups, or booster clubs from the school administrator.
3. Develop a Constitution (see pages 11-13) which states:
  - The group or club purpose
  - Qualifications for membership
  - Officers of the group or club
  - Duties and terms of officers
  - Time and place of regular meetings and conditions for calling special meetings
  - Method of amending constitution
  - An effective date
4. Submit the constitution to the school administrator for approval.
5. Develop and submit a budget to the school administrator.
6. Comply with all sections of board policy, rules and regulations and procedures.

## **BUDGET**

A budget should be created even though the school will maintain the financial records. The budget, as adopted by the membership of the Booster Club, serves as a financial guide for the year. The budget must cover the fiscal year beginning July 1 thru June 30. This will coincide with the school's fiscal year. One of the duties of the club leadership is to prepare and submit for adoption a budget for the new year to the club membership.

### ***Developing a Budget***

Procedures to follow in building a budget are:

1. Prior to the new year, meet with the club leadership and school advisor to review or decide upon the goals of your booster club. Decide which programs, projects and activities the club would like to undertake to achieve these goals.
2. Determine the cost and possible revenue for each of the programs, projects and activities.
3. Study past financial records to help determine costs and revenue.
4. Use the Proposed Budget Worksheet to help create the budget for the new year (see page 15).
5. Obtain approval of budget from the club members at the first general meeting of the new year.

***Amending the Budget***

It may become necessary to change or amend the budget because it is an estimate or approximation of the plan for the year. The budget should be flexible enough to meet the changing needs of the booster club. When there are substantial changes in the expense or revenue, the budget should be amended by a vote of the club leadership and presented to the club membership for approval.

				Treasurer's Report		
Period Covered July 1 thru September 10						
Beginning Cash Balance					\$500.00	
				E	A	\
Receipts:						
	Fund Raiser 1		400.00	200.00	200.00	
	Fund Raiser 2		200.00	100.00	100.00	
	Fund Raiser 3		950.00	0.00	950.00	
	Donations		5.00	0.00	5.00	
	Magazine Dr		75.00	45.00	30.00	
	Total		1630.00	345.00	1285.00	
Expenditures:						
	Fund Raiser 1		75.00	35.00	40.00	
	Fund Raiser 2		45.00	20.00	25.00	
	Fund Raiser 3		50.00	0.00	50.00	
	Misc Supplies		20.00	10.00	10.00	
	Trip 1		400.00	200.00	200.00	
	Trip 2		200.00	0.00	200.00	
	Total		790.00	265.00	525.00	
Net Proceeds From Operation			840.00	80.00	760.00	
*Ending Cash Balance					\$580.00	

***Budget Vs Actual Comparison***

Periodically the club leadership must obtain a copy of the actual revenue and expense activity recorded by the school and prepares a Budget Vs Actual Comparison report. This should be reviewed by the club leadership and periodically presented to the club membership. See page 16 for a copy of the budget vs. actual comparison report (Treasurer's Report)

## **REIMBURSE PATRONS FOR BOOSTER CLUB EXPENDITURES**

Patrons can request reimbursement for Booster Club expenditures up to \$300.00 from the school. The Check Reimbursement Request form used must be signed by the patron and the club president. See the appendix for a copy of the form. The receipts must be attached to the form. The patron will be reimbursed the sales tax if paid. All reimbursements must be charged to the booster account. It is recommended the patron use the school financial secretary as much as possible to avoid paying sales tax. All purchases over \$300.00 must be processed by the school financial secretary.

### **AUCTION PROCEDURES**

#### ***Introduction***

Tens of thousands of dollars are received by all of our extracurricular activity groups (Athletics, clubs, drama, arts, booster clubs, etc.) each year. It is the sponsor's responsibility to complete the Request for Fund Raiser form and obtain school Administration's approval (see page 20). As part of their fund-raising efforts, many of these groups will conduct auctions. Often they will be held in conjunction with a banquet. At these banquets, dinner tickets and product sales can also be made. Under Utah law, it is illegal to operate a scheme where a person gives something of value in order to obtain a chance to win something of value. A raffle or lottery which requires the purchase of a ticket with no purchase of a product required is illegal. (Utah Criminal Code 76-10-1101, 76-10-1102) The purpose of these guidelines is to provide direction and procedures for conducting auctions and other sales activities that may occur at the same time. Every effort should be made to safeguard cash, protect those who handle money, discourage theft, and use procedures that provide accountability.

It is recommended separate cash change boxes be used for each fund-raising activity or a central cashiering station be setup to receive all money. If separate cash change boxes are used, the cashiers must be responsible for receipting, reconciling and depositing their funds. The funds from the separate cash change boxes should not be combined. If a cash register is used, the keys will need to be programmed to record separately each fund-raising activity. The cash register tape would be the receipt and serve as the proof of payment. The banquet's sponsor should contact the school financial secretary to obtain the cash register and have it programmed.

Banquet or auction purchases or expenses must not be taken from the cash change boxes or cash registers. These expenditures must be kept separate. They should be paid by check through the school.

No item should be released to the buyer without showing proof of payment. All merchandise for sale should be in a secure area. After an auction it may be necessary to rope off the area to prevent unauthorized access to bid items.

The Cash Tally Sheet must be used to count all money. It must be signed by two individuals involved in counting the money. Each fund-raising activity must be recorded and reconciled separately (banquet dinner tickets, auction proceeds, product sales, etc.). If a cash register is

used, the cash register tape will summarize each fund raising activity. A bank bag should be obtained from the school when fund-raising proceeds cannot be given to the school financial secretary to deposit immediately. The bank bag in such instances will be used to store the fund-raising money and then be taken to the bank's night deposit drop. The bank bag could then be picked up by the school's financial secretary the following work day. If a cash register is not used, the money from each event must be handled separately and separate deposit slips made. This means a cash change box will be needed for each fund raising activity. Standard Bid forms can be ordered from Alpine School District's print shop.

### ***Live Auctions***

1. A log should be kept with a participant's name and their assigned number if used. A copy should be given to the cashier receiving the money.
2. A Live Auction Bid Sheet should be created for each item in the auction. The Live Auction Bid Sheet should be three-part NCR form. The Live Auction Bid Sheet should include the item number, description, the winning bidder name and amount.
3. At the time the winning bid is made, the Live Auction Bid Sheet and the Bid Log need to record the winning bidder and the amount bid. Two copies of the Live Auction Bid Sheet should be given to the winning bidder to be taken to the financial secretary while the other copy will remain with the bid item. At the end of the auction the Bid Log should be given to the cashier.
4. The cashier should match the bid number or name on the Bid Log to the Live Auction Bid Sheet. The cashier should then take the duplicate bid sheets and mark one paid and return it to the bidder. The form of payment should be circled at the bottom of the Live Auction Bid Sheet. The other copy should be kept and used to reconcile the money. It is recommended where possible, a cash register be used and the cash register tape can act as the receipt of payment for the bidder.
5. The bid items should be released to the bidder upon receiving the Live Bid Sheet marked paid or a cash register tape. If multiple items appear on the cash register tape they should be checked off as the bidder receives his merchandise (auction items or product sales). No items should be given out without proof of payment.

### ***Silent Auctions***

1. Participants in a silent auction should be assigned a number. A log should be kept with each participant's name and their assigned number. A copy should be given to the cashier receiving the money.
2. A Silent Auction Bid Sheet should be created for each item in the auction. The Silent Auction Bid Sheets should include the item number, description, minimum bid, increment amount of bidding, bid number and amount. The first copy should remain with the item, the second and third be given to the winning bidder at the completion of the auction, to be take to the cashier to pay for the items.
3. Te cashier should match the bid number on the Bid Log to the Silent Auction Bid Sheet. The cashier should then take the duplicate Silent Auction Bid Sheets and mark one paid and return it to the bidder. The form of payment should be circled at the bottom of the

Silent Auction Bid Sheet. The other copy should be kept and used to reconcile the money. It is recommended where possible, a cash register be used and the cash register tape can act as the receipt of payment for the bidder.

4. The bid items should be release to the bidder upon receiving the Silent Auction Bid Sheet marked paid or a cash register tape. If multiple items appear on the cash register tape they should be checked off as the bidder receives his merchandise (auction items or product sales). No items should be given out without proof of payment.

### ***Product Sales***

It is recommended that all product sales (clothing, concessions, etc.) be handled by the central station cashiers. The products should be secure to prevent unauthorized access.

### ***Reconciliations***

#### **Non Cash Register Usage (cash change boxes)**

If cash registers are not used, then it will be necessary to reconcile each fund raising event (auction, product sales, and tickets) separately. It will be necessary to have a separate cash change box for each event. The Cash Tally Sheet must be used to count all the money. The money should be reconciled and a separate deposit slip made for each event.

See pages 21-26 for forms that can be used to reconcile the activity. When reconciling proceeds from auctions, the money would be matched against the Live or Silent Auctions Bid Sheets and the Bid Log. For product sales the proceeds would be checked against the units sold. The funds from each event should be put in a separate container bag and given to the school financial secretary or put in the banks, night deposit drop.

#### **Cash Registers**

If cash registers are used, the money in the till must be matched against the cash register tape. See page 27 for Cash Registers form. Each activity subtotaled by the cash register must be reconciled back to the event. For example the auction proceeds should match the totals added up on the Live or Silent Bid Sheets received. The cashier should also match all Live or Silent Bid Sheets to the bid logs to ensure all auction sales have been accounted for. For product sales, where practical, the units sold times their price should match the cash register subtotal. The same is true for ticket sales. All reconciliations must be attached to the Cash Reconciliation for Cash Registers form.

After the proceeds have been counted, deposit slips created, funds reconciled, Cash Tally Sheet signed by the cashiers, the money should be put in a bank deposit bag. If it cannot be given to the school financial secretary immediately, the bank bag should be put in the bank's night deposit drop. The school financial secretary can then pick up the bag the following work day and prepare the deposit.

## **FUND RAISING**

Booster Clubs are organized to help promote, support and improve the extra curricular activities of the school. Much of the booster club responsibilities involve fund raising. Booster Clubs should begin each year with specific goals in mind before determining the dollar amount needed in fund raising events. It is important that all funds collected through fund raising efforts are spent for the purposes they were collected. To ensure the taxability and appropriateness of all fund raisers, they must be approved in writing by the school administrator.

Extreme care must be used when choosing a fund raising activity. The District is liable for any activity which appears to have the district's endorsement. Fund raisers should not obligate the club or school without prior approval from the school administrator. Fund raisers should not put children at risk. Proper supervision is always necessary. All donations (grants, gifts, contributions, etc.) should be processed through the Alpine Foundation. The Foundation will provide a tax-deductible receipt for all donations.

When cash is involved in fund raising, it is the responsibility of the club leadership to ensure proper controls are in place. Money should always be counted by more than one person. Activities involving ticket or product sales must be reconciled. A copy of these forms must be kept with the copy of the receipt. All cash should be deposited immediately in school accounts. To meet the state guidelines money received must be deposited at least every three business days.

All fund raisers that meet the Utah State Tax Commission's guidelines and those approved by district and/or school policies are considered non taxable. Fund raisers that involve providing labor are not subject to sales tax (Car Washes, Walk-a-thons, etc.). The sale of coupon books is also not subject to sales tax because the tax is collected and charged at the time the coupon is redeemed.

Fund raisers that meet the following conditions are non-taxable:

- The funds must be used to purchase equipment, material, or provide transportation.
- The activity must be in accordance with school and district policies. They must be approved by a school administrator.
- Funds from a fund raiser cannot be used to compensate an individual teacher or other personnel.
- All funds received from the fund raiser must be deposited in an account that is controlled by the school/club.
- Activities specifically designated as taxable by the Utah State Tax Commission cannot be classified as a non-taxable fund raiser.

## CONCESSIONS

Concession sales are another activity that many booster clubs get involved in to try and raise money for the club. Concessions sales are taxable and must follow the Utah State Tax Commission's guidelines. Every effort should be made to not pay sales tax at the time supplies are bought for resale. The following guidelines should be followed for concession sales:

1. A separate school account should be set up to record concession activity if detail information is needed.
2. Periodically the concession account activity should be reviewed by the booster club board.
3. A cash tally sheet for all concession proceeds must be completed and signed.
4. It is recommended that cash registers be used for concession stand activity.
5. Sales tax must be remitted to the state. This can be done through the school if necessary.
6. It is recommended a night deposit bag be used if necessary to protect the funds and volunteers. Two individuals should accompany the deposit to the bank. All concession proceeds must be deposited into the bank immediately after the event.
7. Volunteers purchasing supplies for resale should make every effort not to pay sales tax. If the volunteer uses his or her funds to purchase the supplies, they will be required to submit receipts when they wish to be reimbursed. The sales tax paid if any should not be subtracted from the reimbursement. It is preferred to have the supplies purchased by the school.
8. All proceeds from concession activity must be deposited daily. Cash purchases from concession proceeds must be noted on the Event Proceed reconciliation form. When possible concession proceeds should not be used to purchase more concession products for resale or used for any other activity. This activity should be run through the school accounting system separately. Running the cost thru the school accounting system will provide a better audit trail of proceeds and product cost.

# FORMS

## **SAMPLE CONSTITUTION FORM**

### **Article 1 - Name**

The name of this private organization shall be the

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### **Article II - Purpose**

This club has been established for the purpose of promoting, supporting, and improving

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(Sport or Activity)

### **Article III - Objective**

This club will conduct itself in a manner which is free from racial discrimination and which provides equal opportunity and treatment for all members regardless of race, color, religion, sex or national origin.

### **Article IV - Membership**

Membership is open to all persons regardless of race, sex, religion or national origin interested in furthering the purpose of the club. There shall be two categories of membership: Regular and Honorary.

- A. Regular Members  
Regular members are parents, guardians, or individuals who support the purpose of the club. Regular members shall pay dues or fees, have the right to vote, and have the right to hold a club office.
- B. Honorary Members  
Honorary Members are those individuals selected by the executive board of the club who have helped the club or displayed a profound interest in its purpose.

Honorary members shall not pay dues, vote or hold elective office.



3. The committee shall present a slate of at least one, but preferably two or more candidates for each office.
  4. Nominations may be made from the floor with the consent of the nominee.
- C. Voting  
The nominating committee shall be responsible for the preparation, distribution, collection, and counting of ballots, recording and reporting the results to the club president.
- D. Vacancies
1. A vacancy in the office of president shall be filled by the vice president.
  2. Vacancies in other offices shall be filled by appointments by the executive board.

### **Article VIII - Officers**

- A. Elected Officers  
The elected officers shall be: the president, the vice president, secretary, treasurer and members of the executive board.
- B. Appointed Officers  
The president with the approval of the executive board shall select appointed Officers. Such positions may be temporary or concurrent with the terms of the executive board.
- C. School Administrator  
The school administrator shall be a voting member of the executive board.

### **Article IX - Executive Board**

The executive board shall be the governing body of the club. Elected officers shall be voting members of the board. Appointed officers shall be non-voting members of the board. All business conducted by the board shall be by vote of the majority of the voting members present.

### **Article X - Amendments**

This constitution may be amended or revised by a two-thirds majority of the regular members present at a regular or special membership meeting.

#### **Amendments**

Amendments or changes to the constitution of the \_\_\_\_\_

(Club/group)

shall require a vote of the general membership and a two-thirds majority vote for ratification by such members.



**Proposed Budget Worksheet**  
**For Fiscal Year** \_\_\_\_\_

**\*Cash Balance Carried Forward From Prior Year** \_\_\_\_\_

<b>Receipts:</b>	<b>Previous Year</b>	<b>Previous Year Actual</b>	<b>New Proposed</b>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	_____	_____	_____

<b>Expenditures:</b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	_____	_____	_____

**Net Proceeds From Operation** \_\_\_\_\_

**\*Cash Balance Carried Forward To Next Year** \_\_\_\_\_

**\*Cash balances include checking and all saving accounts**

Treasurer's Report

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

Period Covered: \_\_\_\_\_

\*Beginning Cash Balance \_\_\_\_\_

Income:	Budget	Actuals	Variance
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	_____	_____	_____
<b>Expenditures:</b>			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total</b>	_____	_____	_____
<b>Net Proceeds From Operation</b>	_____	_____	_____
<b>*Ending Cash Balance</b>	_____	=====	

\*Cash balances include checking and all saving accounts

**Check Reimbursement Request Form**

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

**Date of Check** \_\_\_\_\_

**Date** \_\_\_\_\_

**Amount: \$** \_\_\_\_\_

**Pay to:** \_\_\_\_\_

\_\_\_\_\_

*City* *State* *Zip*

**For:** \_\_\_\_\_

\_\_\_\_\_

**Signature:** \_\_\_\_\_  
*Person requesting check*

**Approval:** \_\_\_\_\_  
*President*

**Approval:** \_\_\_\_\_  
*Treasure*



**Attach receipt and/or canceled check here:**

# Beginning Cash Box

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

Function: \_\_\_\_\_

Cash Box \_\_\_\_\_

### Coin:

_____	X	\$0.01 = \$	_____
_____	X	\$0.05 = \$	_____
_____	X	\$0.10 = \$	_____
_____	X	\$0.25 = \$	_____
_____	X	\$0.50 = \$	_____
Total Coins			_____

### Currency:

_____	X	\$1 = \$	_____
_____	X	\$2 = \$	_____
_____	X	\$5 = \$	_____
_____	X	\$10 = \$	_____
_____	X	\$20 = \$	_____
Total Currency			_____

**Beg. Cash Box Total** \_\_\_\_\_

### Signatures:

Rec'd by: \_\_\_\_\_

Rec'd by: \_\_\_\_\_

# Beginning Cash Box

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

Function: \_\_\_\_\_

Cash Box \_\_\_\_\_

### Coin:

_____	X	\$0.01 = \$	_____
_____	X	\$0.05 = \$	_____
_____	X	\$0.10 = \$	_____
_____	X	\$0.25 = \$	_____
_____	X	\$0.50 = \$	_____
Total Coins			_____

### Currency:

_____	X	\$1 = \$	_____
_____	X	\$2 = \$	_____
_____	X	\$5 = \$	_____
_____	X	\$10 = \$	_____
_____	X	\$20 = \$	_____
Total Currency			_____

**Beg. Cash Box Total** \_\_\_\_\_

### Signatures:

Rec'd by: \_\_\_\_\_

Rec'd by: \_\_\_\_\_

# Event Proceeds

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

Function: \_\_\_\_\_

### Coin:

_____	X	\$0.01 = \$	_____
_____	X	\$0.05 = \$	_____
_____	X	\$0.10 = \$	_____
_____	X	\$0.25 = \$	_____
_____	X	\$0.50 = \$	_____
Total Coins			_____

### Currency:

_____	X	\$1 = \$	_____
_____	X	\$2 = \$	_____
_____	X	\$5 = \$	_____
_____	X	\$10 = \$	_____
_____	X	\$20 = \$	_____
Total Currency			_____

### Checks

\_\_\_\_\_

### Total Cash & Checks

\_\_\_\_\_

\* Less Beg. Cash Box

\_\_\_\_\_

### Net Proceeds

\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\* This amount remains in cash box until event is competed.

# Event Proceeds

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

Function: \_\_\_\_\_

### Coin:

_____	X	\$0.01 = \$	_____
_____	X	\$0.05 = \$	_____
_____	X	\$0.10 = \$	_____
_____	X	\$0.25 = \$	_____
_____	X	\$0.50 = \$	_____
Total Coins			_____

### Currency:

_____	X	\$1 = \$	_____
_____	X	\$2 = \$	_____
_____	X	\$5 = \$	_____
_____	X	\$10 = \$	_____
_____	X	\$20 = \$	_____
Total Currency			_____

### Checks

\_\_\_\_\_

### Total Cash & Checks

\_\_\_\_\_

\* Less Beg. Cash Box

\_\_\_\_\_

### Net Proceeds

\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\* This amount remains in cash box until event is competed.

## **Fund Raiser Request**

**School Year** \_\_\_\_\_

School \_\_\_\_\_

Organization \_\_\_\_\_

Advisor/Coach \_\_\_\_\_

Describe the fund raising activity purpose:

---

---

Total amount needed: \$ \_\_\_\_\_

List the fund raising activities:

Activity	Date	Projected Adm. Revenue	Approval
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Under Utah law, it is illegal to operate a scheme where a person gives something of value in order to obtain a chance to win something of value. A raffle or lottery which requires the purchase of a ticket with no purchase or a product required is illegal. All appearances of a raffle or lottery must be avoided. (Utah Criminal Code 76-10-11-01, 76-10-1102)

I understand that I must provide an accounting with school administration concerning all receipt of funds and provide reconciliation after the event. I also understand that all fund raisers must have administrative approval before any contracts are signed or the fund raiser initiated.

**Signature** \_\_\_\_\_

**Date** \_\_\_\_\_

## **Fund Raiser Reconciliations**

At the end of each fund raiser, the reconciliation must be completed and sent to school administration to be reviewed and attached to the fund raiser request form. Fund raisers can involve ticket, coupon, product and service sales. Each will require a different reconciliation form be used. Listed below is a brief description of each type of sale and reconciliation necessary.

### **Ticket Sales**

Any time tickets are use; they should be pre-numbered. A record must be kept of all tickets issued and used. Upon completion of the event the ticket sales reconciliation form should be used. See attached.

### **Coupon Sales**

If the coupons or coupon books are sold and are numbered the ticket sales reconciliation form can be used. If not, the product sales reconciliation form should be used. It is important that a record be kept of whom and how many coupons or coupon books were issued to. See attached forms.

### **Product Sales**

Product sales involving a limited number of products should use the product sales reconciliation form. It will be important to count the beginning and ending inventory. For product sales involving many products (concession, bake sales, etc.) the service sales reconciliation form should be used. See attached forms.

### **Service Sales**

Service sales involve providing labor effort only. Examples are car washes, lawn care, waiter services, etc. The service sales reconciliation form should be used in these instances. See attached.

**Ticket Sales Reconciliation Worksheet**

**Organization** \_\_\_\_\_

**Date** \_\_\_\_\_

**Ticket Sales**

Last Number Sold	_____
Minus First Number Sold	- _____
Difference	_____
Add 1 to the difference	+ _____
Total Tickets Sold	_____

**Sales**

Admission Price of Ticket	_____
Sales (Tickets Sold X Admission Price)	_____

Total Cash Proceeds from Event \_\_\_\_\_

Variance (Sales minus Cash Proceeds) \_\_\_\_\_

Reason for Variance  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Product Sales Reconciliation Worksheet

Organization \_\_\_\_\_

Date \_\_\_\_\_

### Inventory

Beginning Product Inventory (# of Units) \_\_\_\_\_

Minus Ending Product Inventory (# of Units) - \_\_\_\_\_

Product Sales (# of Units) \_\_\_\_\_

Unit Price X \_\_\_\_\_

Total Revenue \_\_\_\_\_

### Sales

Total Receipts \_\_\_\_\_

Variance (Total Revenue minus Total Receipts) \_\_\_\_\_

Reason for Variance

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\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**This form must be used for all product sales or other fund raising activities that do not involve issuing pre-numbered tickets or providing a service.**

## Service Sales Reconciliation Worksheet

**Organization** \_\_\_\_\_

Describe the service render to raise funds:

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Describe the receipting and deposit process:

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\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**Card/Packet Reconciliation**

Date \_\_\_\_\_

Sales Price per unit \_\_\_\_\_

Total Cards received from vendor: \_\_\_\_\_

Less Total Cards returned from students: \_\_\_\_\_

Less \_\_\_\_\_: \_\_\_\_\_

Total Cards sold: \_\_\_\_\_

Unit Sales Price: \_\_\_\_\_

Total Sales: \_\_\_\_\_

Total Money Received: \_\_\_\_\_

Variance: \_\_\_\_\_

Reason for variance:

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

Signature: \_\_\_\_\_

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

### Cash Reconciliation for Cash Registers

Event \_\_\_\_\_ Date \_\_\_\_\_

Workstation \_\_\_\_\_ Workstation Personnel \_\_\_\_\_

Beg Cash box Amount \_\_\_\_\_ Received by Initials \_\_\_\_\_

Cash Tally Sheet	
Checks	_____
\$100.00	_____
\$50.00	_____
\$20.00	_____
\$10.00	_____
\$5.00	_____
\$1.00	_____
\$0.50	_____
\$0.25	_____
\$0.10	_____
\$0.05	_____
\$0.01	_____
Other	_____
Other	_____
Total	_____
Less beginning Cash Box	_____
Total Event Proceeds	_____
Signature	_____
Signature	_____

Proceeds Reconciliation	
Total Cash Register Tape	_____
Total Event Proceeds	_____
Variance	_____
Reason for Variance	
_____	
_____	
_____	
_____	
_____	
Adm Signature	_____
Date	_____

**Instructions:**

1. Event cash reconciliation form must be completed for each workstation.
2. Count the event proceeds.
3. Subtract the beginning cash box amount to obtain the total event proceeds.
4. Record the cash register total in the proceeds reconciliation section.
5. Record the total event proceeds in the proceeds reconciliation section and calculate the variance.
6. Those counting the cash must sign the Cash Tally Sheet section.
7. An administrator must review and sign the form.
8. Attach the cash register tape to the form.





**Live Auction Bid Sheet**

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

Item #: \_\_\_\_\_

Item Description:

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

Winning Bidder: \_\_\_\_\_

Winning Bid #: \_\_\_\_\_

Winning Bid Amount: \_\_\_\_\_

-----**Circle One**-----

**Paid by:** Cash Check Credit Card

BOOSTER CLUB PARENT  
\*PURCHASING CARD AGREEMENT\*

I, the undersigned, hereby agree to abide by the terms and conditions relative to using a Purchase Card in association with my Booster Club responsibilities.

1. I agree to limit the use of the Alpine School District Purchasing Card to purchases which are applicable to Booster Club expenditures that will only be paid from Booster Club funds (not from other accounts at the school).
2. I acknowledge and agree to abide by the Purchasing card limitations which include the type of products which may be purchased and the expenditure amount allowed per purchase and month.
3. I will make sure that no sales tax is charged (sales tax exemption number is listed on the front of the purchase card) and if sales tax is charged on the card, I will return to the store and correct the sale, or will pay personally for the sales tax charged.
4. I agree to return the Purchase Card to the school within three days along with any sales receipts charged to the card.
5. I hereby agree that my Purchasing Card privileges will be permanently revoked if charges exceed the spending limits and product restrictions associated with the card, or if I use the card in violation of the Utah State Ethics Code (Utah Code Annotated 67-16-1997).
6. Upon termination of my association with the Booster Club, I agree to surrender the ability to check out a Purchasing Card and surrender all privileges associated with the card.
7. I agree that purchases of personal items and services or using the card to obtain cash advances constitute unauthorized use of the Purchasing Card.
8. I agree that I am personally responsible for unauthorized charges made with the Purchasing Card. Any unauthorized expenditures which remain unresolved in excess of ninety (90) days shall become subject to collection by the District.
9. I understand and agree that the District reserves the right to exercise card cancellation and criminal prosecution as remedy for flagrant, excessive or unauthorized use of the Purchasing Card, or for violation of the terms of this agreement.
10. If the card is lost or stolen, I will immediately notify U.S. Bank by telephone. I will notify the purchasing department by telephone whenever my card is lost or stolen.
11. The card is District property. I understand that I may be periodically required to comply with control procedures designed to protect District assets. This may include being asked to produce receipts and statements to audit its use.
12. I understand the meaning of all the "Unacceptable Uses" listed on page 11 of the "2008 Purchasing Card Procedures Training Manual" and agree to not purchase any item(s) or service(s) on that list.
13. I have read the Alpine School District Purchasing Card Procedures Training Manual. I understand all of the policies and procedures contained in the manual and this document and I agree to comply with them.

APPLICANT SIGNATURE \_\_\_\_\_ Date \_\_\_\_\_