

ANCHORAGE SCHOOL DISTRICT  
STUDENT ACTIVITIES  
MANAGEMENT REVIEW AND ANALYSIS  
Year Ended June 30, 2012

Prepared By:  
Altman, Rogers & Co.  
May 30, 2013

*Altman, Rogers  
& Co.* | CERTIFIED  
PUBLIC  
ACCOUNTANTS



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**ANCHORAGE SCHOOL DISTRICT  
STUDENT ACTIVITIES**

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**ANCHORAGE SCHOOL DISTRICT  
STUDENT ACTIVITIES**

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## ***EXECUTIVE SUMMARY***

### **Introduction**

The purpose of this review was to evaluate activities, systems, procedures and practices to ensure that the Anchorage School District is effectively managing Student Activity Funds and following sound accounting principles. Student Activity Funds include all student-generated revenue and related expenditures in the fiscal year ending June 30, 2012. The scope of this review includes 8 high schools, 10 middle schools, 5 alternative schools, and 2 extra curricular groups, which are reported individually on the following pages.

For each of the schools and groups reviewed, a step-by-step program was followed to ensure complete evaluation of the decentralized accounting system. Our procedures were as follows:

For all sites our sample selection process involved reviewing 15, 25, or 40 transactions depending on the size of the population. We selected samples for adjustment transactions, cash disbursements and cash receipts. For populations less than 25 transactions we selected a sample of 15, for populations of 25 – 250 we selected a sample of 25 transactions, and for populations greater than 250 we selected a sample of 40 transactions. In addition to the samples selected, we also reviewed an additional two transactions for any errors found in our original sample, or for errors found in our additional selections, unless it was noted that the error was prevalent across the population. In each of these areas we examined the supporting documentation that accompanied each transaction and ensured the site was operating under current District policy.

When on site:

1. Interviewed student activities personnel to determine the following:
  - If prior year findings have been resolved.
  - If student activities personnel are receiving adequate support from the District.
  - The segregation of duties between the assistant principal and the activities clerk.
  - The adequacy of the reporting system and if it is meeting the needs of the activities clerks and the District.
  - If the school distributes information to the public and, if so, what types of information are communicated.
  - If the reporting system is adequately meeting expectations.
2. Documented the accounting systems used by the schools or groups.

### ***EXECUTIVE SUMMARY, Continued***

3. Performed analysis and testing of those systems in the following areas:

- **Administration** - We selected several activity groups to determine if they are meeting administrative requirements relating to sponsors, enrollment rosters, and administrative approval, as defined by the District for schools with applicable groups. We also interviewed one to two activity sponsors at each school to determine that they are aware of the appropriate processes. We also inquired as to how often student activities were provided with reports. At most schools reports were provided either monthly, when activity occurred in the account or were available upon request. ASD policy stated that regular reports are required to be distributed to activity sponsors.
- **Cash and investment accounts** - We reviewed the bank reconciliations to determine if they are being done monthly in accordance with the Student Activity Accounting Manual. We reviewed monthly reports submitted to the District to determine if they were filed on a timely basis and in accordance with District policy. We verified that the June 30, 2012 bank reconciliation book balance agreed with the amount reported as cash at year end. We also inquired as to whether any new bank accounts were established during the year, and if so, we verified that they were established in accordance with District policy.
- **Deficit balances:** We reviewed student organization balances to determine if any deficit balances existed. If balances existed we inquired to the cause of the deficit and what action has been taken to reduce/eliminate the deficit.
- **Transfers and adjustments** - We selected adjustments to review throughout the year. We determined if transfers were being done in accordance with District policy and that adjustments were being recorded correctly as to account, amount and timing.
- **Cash receipts** - We obtained a listing of cash receipts for the fiscal year and selected individual receipts for review to determine if the receipt was recorded correctly according to District policy. We verified that the receipt was deposited in the activities bank account in a timely manner as well as that the amount noted on the deposit slip agreed to the cash count sheets as to the breakdown between cash and check. We also reviewed the sequential listing of cash receipts and inquired as to any breaks in the sequence. We ensured if there were any breaks in the sequence they were reasonable. We would consider a reasonable break in the system to be a voided receipt which we could review as it has been kept on file or a typo which we can agree to supporting documentation.
- **Cash disbursements** - We obtained a list of checks written throughout the fiscal year and selected individual checks for review to determine if they were being issued in accordance with District policy, using either purchase orders or check



### ***EXECUTIVE SUMMARY, Continued***

requests, and were accompanied by all necessary supporting documentation. We also reviewed an additional sample of travel reimbursements to ensure they were following District policies.

- **Gate Receipts** – We inquired as to the schools' policy over gate receipts and the amount collected in the current year.
- **District revenue and cost reimbursements** - We reviewed all payments received from Anchorage School District to determine that they were credited to the correct activity account. For cost reimbursements from the District, we verified that they were deposited in the activities account where the original funds were expended.
- **Vending machine revenue and Principal's account** - Through inquiry of student activities personnel and review of account activity, we determined how the school spends its vending machine revenue and recorded expenses in the account. We also reviewed the Principal's spending account activity to ensure it fell within District policies.
- **Donations and Grants** – Through inquiry of student activities personnel and review of cash receipts, we determined whether there were any receipts for donations or grants in excess of \$5,000. If so, we determined they were recorded in accordance with District policy and spent within donor restrictions.
- **Contracts for goods or services** - Through inquiry of student activities personnel, we determined if the school had any purchases of goods or services in excess of \$2,500 during the year, and if so, that a competitive bid process was used. Per ASD policy school's must obtain and document three competitive bids for purchases over \$2,500 or document approved reason why three bids were not acquired.
- **Safeguarding of assets** - Through inquiry of student activities personnel, we determined if cash that was collected was stored in a secure location between the time of collection and deposit. We also selected a sample of 10 receipts to test the time outstanding between when receipts were received and when they were deposited into the bank.
- **Revenue analytical** – We prepared a schedule comparing revenues from fiscal year 2012 to fiscal year 2011. For material revenue accounts which changed more than 15% we obtained explanations for the change from student activity personnel. See Attachment A for revenue analytical.

4. We documented and discussed any findings with the student activities personnel.

## ***EXECUTIVE SUMMARY, Continued***

### **Summary of Recommendations and Results**

Overall, the Anchorage School District performs an excellent job of accounting for Student Activity Programs. In most cases, the schools and groups have implemented prior year recommendations and the procedures set forth in the Student Activity Funds Accounting Manual.

During our current year review, we noted the following concerns related to accounting procedures in various locations, as well as recommendations made in prior review reports, which still had noncompliance by site:

The most pervasive error noted was that a competitive bidding process was not used consistently for items purchased over \$2,500. We recommend that policies over material purchases are clarified for student activity personnel and the requirement is more consistently implemented.

There were three other areas in which we believe errors were more prevalent than others across the District. Within these areas we believe that District policies should be clarified for student activity staff and District policies more consistently followed. These three areas include: transfers/adjustments between accounts, proper documentation of student activities groups and proper use of sequential cash receipts.

As part of our procedures we also inquired of student activities personnel to determine if the District's Accounting Department provides sufficient instructions and directions to the schools for managing the student activity funds. Common recommendations from student activity personnel included: Increased clarification of District policies and increased training in use of the accounting software.

We would like to acknowledge the courtesy and assistance extended to us by the personnel of the Anchorage School District, in particular the student activities personnel assisting us at each of the twenty three schools and two extra curricular groups.

**BARTLETT HIGH SCHOOL**

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1. **Administration:** The High School Activities Handbook p. 56 outlines the criteria to permit students to organize clubs.
  - A) **Finding** – Four activities reviewed did not have appropriate administrative documentation.
    - Polynesian Dance Group did not have documentation of approval or a certified sponsor.
    - German Club did not have documentation of approval.
    - JROTC did not have any documentation.
    - Key Club did not have any documentation.
  - B) **Risk** – Documentation for activity groups is necessary to ensure that all activities have been properly approved, have a certified sponsor of that activity, a current student roster and a constitution.
  - C) **Recommendation** – Student activity personnel should maintain and retain required documentation to include club approval, club constitution, current staff sponsor and current student roster for all active clubs and groups.
  - D) **School Response** – Bartlett High School administration will work in the future to make sure that club sponsors/advisors have all paperwork on file prior to accessing their financial accounts.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states, "The reasons for the transfer should be fully detailed on the transfer authorization form."
  - A) **Finding** – One transfer in the amount of \$10,085.36 lacked the account number and the amount being transferred on the transfer authorization form.
  - B) **Risk** – Missing account and/or amount information on the transfer authorization form creates the risk that the transfer will be made to the wrong account or for the wrong amount; and prevents others within the entity of reviewing the transactions adequately.
  - C) **Recommendation** – All transfer authorizations should contain complete information to facilitate the review and data entry process.

## **BARTLETT HIGH SCHOOL, Continued**

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D) School Response – We will ensure that we check all transfers are signed by an administrator before they are posted and filed.

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

3. **Cash Receipts:** The SAAM p. 45 states; “Any discrepancies should be noted by the line item and the money count sheet. The verified money count sheet should be retained as supporting documentation....”

A) Finding –

(1) A single receipt within a deposit was recorded at \$430; however the supporting receipt indicated the cash to be \$505.99. The receipt was adjusted without supporting documentation to satisfy the adjustment.

(2) Within a deposit the amount of total checks in the deposit differed from the supporting cash count sheets by \$45; however the deposit was correct in total.

B) Risk – When cash receipts do not match supporting documentation, there is a risk that the transaction may be recorded incorrectly either overstating or understating the actual amount or that fraudulent activity may be present.

C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.

D) School Response – Cash receipts are submitted with a deposit to the Activities Office. Once the cash is counted by the activities clerk, the total, date, receipt number are documented and the clerk signs it. The difference in the cash and check amounts and adjustment was due to the start up cash not being noted by the sponsor or the activities clerk. This was corrected but supporting documentation was missing in the file. This practice and procedure has been reviewed and corrected.

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

4. **Cash Disbursements:** The SAAM p. 24 states “Disbursement of student activity fund monies must be fully documented.”

A) Finding – One cash disbursement was issued for \$50 more than supporting documentation justified.

## **BARTLETT HIGH SCHOOL, Continued**

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- B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) School Response – This was a check written to the Track coach and upon realization of the error, the coach wrote a check back to the Bartlett High School Activities office and it was credited to the account to correct the error
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. Travel Reimbursements: – The SAAM p. 15 states, “All travel will be fully supported by documentation indicating authorizations, list of travelers, the purpose of the trip, and vendor invoices for the cost of the trip.”
- A) Finding – One travel reimbursement was issued for \$257 more than supporting documentation justified.
  - B) Risk – There is a risk that the transaction was issued for an incorrect amount and the individual reimbursed was overpaid. This subjects the district to paying for a service that it did not benefit from.
  - C) Recommendation – All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – The receipt was for the principal's rental car during a school sponsored trip and was missing from the file. In the future the school will do a better job at making sure they securely attach documentation to the file so that it is present for audit purposes.

## **BARTLETT HIGH SCHOOL, Continued**

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- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. Contracts for Goods & Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had 11 large purchases of goods or services in FY2011-12, costing approximately \$50,420 that were out of compliance.
- B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
- C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
- D) School Response – Bartlett High School is working on a solution to train the coaches and sponsors on district policy. The coaches and sponsors will ensure that all expenditures that exceed \$2,500 must have multiple bids. Administrators will also refrain from signing purchase orders that exceed \$2,500 until the appropriate quotes and documentation has been made.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
7. Gate Receipts: Internal control procedures regarding the school's collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts it was determined there were \$2,378 in gate receipts received during FY2011-12.
- Gate Receipt Procedures: When gate receipts are collected duplicate tickets are used with one copy going to the student and one maintained and turned into the activities clerk. The activities clerk notes the first ticket number when tickets are checked out and when cash receipts are turned in the ending number is noted. The cash is then matched up with the number of tickets sold and the amount that should have been collected per the ticket count is verified. When tickets are pre-sold to students (i.e. dances, field trips) a student roster is also maintained with the students name, student number and amount of tickets purchased.

## **BARTLETT HIGH SCHOOL, Continued**

8. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$61,219, as follows.

Region billing	\$ 3,192
Basketball	4,644
Cheerleading	3,144
Football	8,971
Soccer	8,467
Swimming	3,250
Tennis	1,101
Medical supplies	5,530
Travel	2,165
Student recognition	252
Wrestling	3,167
Hockey	4,126
Other	13,210
	<u>\$ 61,219</u>

9. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$21,475 in vending machine revenue during FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 0
Receipts	21,475
Transfers to cover deficit balances	16,211
Supplies	1,890
Total	<u>18,101</u>
Ending balance	<u>\$ 3,374</u>

The expenditures in the Principal's Account totaled \$1,919 as follows:

Luncheons	\$ 866
Other	1,053
	<u>\$ 1,919</u>

## **BARTLETT HIGH SCHOOL, Continued**

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10. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected, and access is limited to the student activities clerk and school principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 2 days.



**CHUGIAK HIGH SCHOOL**

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1. **Administration:** The High School Activities Handbook p. 56 outlines the criteria to permit students to organize clubs.
  - A) **Finding** – Two activities reviewed did not have appropriate administrative documentation.
    - Band had no documentation.
    - Russian club did not have documentation of a certified sponsor or administrative approval.
  - B) **Risk** – Documentation for activity groups is necessary to ensure that all activities have been properly approved, have a certified sponsor of that activity, a current student roster and a constitution.
  - C) **Recommendation** – Student activity personnel should maintain and retain required documentation to include club approval, club constitution, current staff sponsor and current student roster for all active clubs and groups.
  - D) **School Response** – Documentation was found for these clubs after the review. All documentation will be kept in an easily accessible location.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The September 2011 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to maintain the integrity and reliability of the data.
  - D) **School Response** – Chugiak High School recognizes the importance of submitting the bank reconciliation statements no later than the last day of the subsequent month and will do so every time in future years.

## **CHUGIAK HIGH SCHOOL, Continued**

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- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Transfers: The SAAM p. 52 states that the signature of the sponsor of the transferor organization is required.
- A) Finding – Six transfers for a total of \$1,920 did not have authorizing signature from the sponsor/teacher.
- B) Risk – Unauthorized transfers have the risk of being coded or entered incorrectly without a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.
- C) Recommendation – Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be maintained.
- D) School Response – Chugiak High School, in future years, will make sure that all transfers have a signature from the sponsor of that club.
- E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Cash Receipts: The SAAM p. 47 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
- A) Finding – Deposit #82 made on 4/5/12 for \$6,669 cash versus check amounts did not match the deposit slip. The total deposit did match.
- B) Risk – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity may be present.
- C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
- D) School Response – All cash monies are receipted via a dual cash count. Cash count sheets are signed, verified by the clerk and then the Activity Principal signs the deposit. The above is standard operating procedures at Chugiak High School. These procedures are currently in effect.

## **CHUGIAK HIGH SCHOOL, Continued**

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- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. **Cash Disbursements:** The SAAM p. 24 states, “Disbursements of student activity fund monies must be fully documented.”
- A) Finding – One cash disbursement for \$25 did not have any supporting documentation.
- B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
- D) School Response – All cash disbursements are required to have supporting documentation. The above is standard operating procedures at Chugiak High School. These procedures are currently in effect.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. **Travel Reimbursements:** The SAAM p. 40 states that care should be exercised that all checks are entered into Activities Accounting Pro correctly and the information on the check journal is correct.
- A) Findings – Two check numbers noted to have been changed when entered into the system.
- B) Risk – This can lead to confusion when reviewing transactions or trying to examine expenses subsequent to issuance. It also makes it difficult to locate the correct supporting documentation.

## **CHUGIAK HIGH SCHOOL, Continued**

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- C) Recommendation – We recommend that all personnel double check and closely review all entries when they are recorded into the accounting system.
  - D) School Response – Chugiak High School recognizes the importance of entering checks in the Activities Accounting Pro correctly and will do a more thorough job of this in future years.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
7. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had 13 large purchases of goods or services in FY2011-12, costing approximately \$52,872 that were out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – After the FY2011-12 audits, Chugiak High School has attempted to implement this process of collecting a minimum of three bids for purchases over \$2,500. Chugiak High School Administration believes that the ASD Board Policy 725.3.5.1.b, that states “small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable,” should be adjusted to meet the real cost of goods and services in today’s market place. Getting bids for goods and services for small purchases over \$5,000 would be more realistic and make doing normal business much more efficient and effective.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

## CHUGIAK HIGH SCHOOL, Continued

8. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel it was determined that the school earned \$22,881 in vending machine revenue in FY2011-12. The prior year ending balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning Balance	\$ 23,194
Receipts	22,881
Region bills	22,284
ASAA	630
World language fees	556
Uniforms	2,180
Student achievement	500
Supplies	1,492
Transfer for principal's account	5,000
	<u>32,642</u>
Ending Balance	<u>\$ 13,433</u>

The expenditures in the principal's account totaled \$3,839.

Luncheons, awards and fees	\$ 1,507
Supplies	2,332
	<u>\$ 3,839</u>

The SAAM p. 22 states that the unused balances in the principals account may not be carried over to the following fiscal year. Unexpended balances should be returned to the general student activities account.

- A) **Finding** – It was noted that a transfer for \$5,000 from vending revenue was made to the principals account, however only \$3,839 was expended leaving a balance at year end.
- B) **Risk** – Leaving a balance in the principal's account could mean that some general activity accounts may not have been able to fully utilize the funds during the fiscal year and the potential for them to be in deficit is present.
- C) **Recommendation** – All remaining funds in the principal's account should be transferred to the general student activities account at the end of the fiscal year.

## CHUGIAK HIGH SCHOOL, Continued

- D) School Response – At Chugiak High School, it has been past practice to leave the remaining funds, if any, from the \$5,000 deposited in the Principal's Account at the end of that school year in the Principal's Account and then add to those funds the following school year to equal \$5,000 for that school year. Chugiak High School will make sure to transfer any remaining funds in the Principal's Account back to the General Activities account at the end of each school year. Chugiak High School will then start with a freshly deposited \$5,000 each new school year.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
9. Gate Receipts: Internal control and procedures regarding the school's collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts it was determined there were \$41,363 in gate receipts received during FY2011-12.
- Gate Receipt Procedures: The school has volunteers who collect gate receipts and once an individual has paid they stamp their hand as a control. Once the event is over the volunteers follow standard district procedures to deposit the receipts.
10. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$53,036, as follows:

Athletics	\$ 2,299
Boys basketball	3,765
Cheerleading	849
Football	8,303
Girls basketball	1,200
Gymnastics	2,167
Hockey	6,046
Rifle	1,481
Swimming	3,284
Tennis	1,534
Track	6,114
Volleyball	3,741
Drama/Debate	80
Mustang Market	12,173
	<u>\$ 53,036</u>

**CHUGIAK HIGH SCHOOL, Continued**

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11. **Donations and Grants:** Through inquiry of student activities personnel and review of cash receipts, it was determined that there was one receipt for donations or grants over \$5,000 in FY2011-12. The donation/grant appears to have been used for expenditures outlined in the donation letter.
12. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank was 1.9 days.

**Chugiak High School  
Student Activities-Raffle**

**Activities Principal: Josh Green  
Activities/Stock Clerk: Joyce Huffer**

**CHUGIAK HIGH SCHOOL - RAFFLE**

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**No Findings**



**DIMOND HIGH SCHOOL**

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1. **Deficit Balances:** The Student Activities Accounting Manual (SAAM) p. 7 states that, "Deficit balances are not allowed. The Principal may allow an organization to over expend their account if it can be rectified before the end of the current fiscal year." Student organization balances were reviewed to determine if any deficit balances existed. There were four deficit balances at year end totaling \$(645), however this issue was resolved and funds were transferred into the respective accounts at the beginning of FY2012-13.
2. **Cash Receipts:** The SAAM p. 44 states, "All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis."
  - A) **Finding** – Deposit #131 made on 3/9/12 for \$11,570.86 cash versus check amounts did not match on the deposit slip. The total deposit did match.
  - B) **Risk** – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) **Recommendation** – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) **School Response** – The Clerk and Activities Principal will continue to ensure accuracy with all deposits and that they match receipts. Deposits will be made on a timely basis primarily on each Friday.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
3. **Travel Reimbursements:** The SAAM p. 15 states, "All travel will be fully supported by documentation indicating authorizations, list of travelers, the purpose of the trip, and vendor invoices for the cost of the trip."
  - A) **Finding** –
    - (1) Travel disbursement for \$700 for a Scotland trip did not have supporting documentation.

## **DIMOND HIGH SCHOOL, Continued**

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- (2) Travel disbursement for \$1,290 for girl's state track was missing a receipt for \$170 of the total expended.
  - (3) Travel disbursement for \$813.34 for a Germany trip was missing all supporting documentation.
  - B) Risk – Unsupported transactions have the risk of being unapproved, fraudulent, miscoded, or entered for an incorrect amount. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All transactions of the organization should be accompanied by supporting documentation that agrees or reconciles to the amounts recorded for the transaction and shows that the transaction was properly approved and followed the documented internal controls of ASD.
  - D) School Response – The Activities Office will ensure that all documentation supporting travel is on file before the trip is authorized. The Activities Clerk and Activities Principal will continue to stress the importance to staff members and coaches of returning receipts for travel upon return.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had 10 large purchases of goods or services in FY2011-12, costing approximately \$37,224 that were out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – The Activities Office will ensure that any purchase over \$2,500 will have at least three bids on file to justify the purchase. Example: Purchase of football helmets will have other bids on file to show the best deal based on safety and price.

## DIMOND HIGH SCHOOL, Continued

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

5. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$46,823 in vending machine revenue in FY2011-12. The prior year ending balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning Balance	\$ 13,334
Receipts	46,823
Transfers for student activities	<u>52,301</u>
	<u>52,301</u>
Ending Balance	<u>\$ 7,856</u>

The SAAM p. 21 states that expenditures in the principal's account may not exceed \$5,000 during each fiscal year.

Staff/Student recognition and support	<u>7,813</u>
	<u>\$ 7,813</u>

- A) Finding – The expenditures in the principal's account totaled \$7,813.
- B) Risk – Over expending this account could mean that monies raised and intended for student groups was not utilized for that purpose.
- C) Recommendation – The principal's account should not be allowed to be expended beyond \$5,000 in any fiscal year.
- D) School Response – The Activities Office will set the principal's account at \$5,000 each year and monitor the account for accuracy.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. **Gate Receipts:** Internal control and procedures regarding the school's collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts, it was determined that the school received \$47,579 in gate receipts during FY2011-12.

## **DIMOND HIGH SCHOOL, Continued**

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- **Gate Receipt Procedures:** Gate receipts are collected by employees who are hired to work the gates. Once the event is over the employees follow standard district procedures to deposit the receipts.

7. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$74,929, as follows:

Contract services	\$ 49,414
Expendable equipment	13,936
Medical supplies	2,318
Student travel	<u>9,261</u>
Contract services	<u>\$ 74,929</u>

8. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and student activities principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 5.6 days.

**EAGLE RIVER HIGH SCHOOL**

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1. **Deficit Balances:** The Student Activities Accounting Manual (SAAM) p. 7 states that, "Deficit balances are not allowed. The Principal may allow an organization to over expend their account if it can be rectified before the end of the current fiscal year." Student organization balances were reviewed to determine if any deficit balances existed.
  - A) **Finding** – There is a continuing deficit balance in General Student Activities from the prior years. Based on inquiry of staff the school is working to reduce the deficit balance, in the current year the balance was reduced from approximately \$(30,000) to \$(23,000).
  - B) **Risk** – Clubs that are in a deficit status will have to borrow funds from other clubs that have a positive balance
  - C) **Recommendation** – The SAAM p. 7 states that, "Purchase Orders and Purchase Request/Pre-Authorization Forms, when properly used, act as controls over deficit spending. These documents should not be signed if there are insufficient funds in the account to pay for the expenditure." In the event that the Principal allows an organization to overspend their account they should state in writing that the organization agrees to make up the deficit within a specified time period. The Activities Clerk and Assistant Principal should work diligently to clear the deficit as soon as possible.
  - D) **School Response** – Eagle River High School is the coordinating school for Region IV soccer. Soccer takes place at the end of each school year. In years past the end of soccer season took place after most school activities offices were closed for the summer. As a result, in years past, ERHS has always had to pursue reimbursements from other schools in late summer, once activities office staff returned to schools. In the past the Region IV soccer bill has always been paid for the current season in the following school year. In years past this form of payment has caused a deficit balance. The Eagle River High School activities office is working closely with ASD High School Administration and Finance to devise a plan where the soccer bill is closed out in the same school year. Current plans include a mid-season bill and an end of season bill. The plan is that schools will pay their portion of the soccer bill before the end of school closeout.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.

## **EAGLE RIVER HIGH SCHOOL, Continued**

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2. **Cash Disbursements:** The SAAM p. 24 states "Disbursement of student activity fund monies must be fully documented."
  - A) **Finding** – Two cash disbursements, for \$382.50 and \$127.50 were missing the activity sponsor's signature on the check request form.
  - B) **Risk** – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. There is also risk sufficient funds are not available and the items or services being purchased were not required or allowable.
  - C) **Recommendation** – Every disbursement of the organization should contain the proper approval signatures before the transaction is paid or recorded.
  - D) **School Response** – ERHS Activities office strives to have all cash disbursements fully documented, including the appropriate signatures. In the future we will continue to closely monitor the procedure for cash disbursements. When a coach signature is not available (e.g. coach has not yet been hired) purchases will have a second signature documenting approval of the purchase, in the absence of a coach.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
3. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
  - A) **Finding** – The school had nine large purchases of goods or services in FY2011-12, costing approximately \$26,021 that were out of compliance.
  - B) **Risk** – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) **Recommendation** – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.

## EAGLE RIVER HIGH SCHOOL, Continued

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- D) School Response – Eagle River High School understands the necessity to have three competitive bids in place for purchases of \$2500 or more. Beginning spring 2013, the activities office will require the individual requesting permission to spend school monies to submit proof of three quotes, when the total purchase is greater than \$2,500. In certain cases the individual may be asked for written documentation/justification when three price quotes are not available or possible. Forms at the school may be modified so that the individual requesting money must answer questions on the bid process and/or submit appropriate paperwork when the purchase is greater than \$2,500.

ERHS coaches and advisors will be trained, in fall 2013 (for FY2013-2014) on the need to provide bids on larger purchases and the documentation required for these purchases. Lastly, all administrators will be in-serviced on the need to refrain from approving a purchase request, on expenditures over \$2,500 until the appropriate quotes are attached to the request. Similarly, administrators will be asked to make sure that the bids are present when the final check or purchase order is signed.

- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Gate Receipts: Internal control and procedures regarding the schools collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts it was determined there was \$12,384 in gate receipts received during FY2011-12.
- Gate Receipt Procedures: The school has volunteers who will collect gate receipts. Once the event is concluded the volunteers follow standard district procedures to deposit the receipts.
5. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$47,788, as follows:

Athletics	\$ 40,475
Robotics	4,301
Student Government	1,912
Rifle	482
Travel	418

**EAGLE RIVER HIGH SCHOOL, Continued**

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Drama/debate	200
	<u>\$ 47,788</u>

6. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$19,639 in vending machine revenue in FY2011-12. The prior year ending balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning Balance	\$ 20,074
Receipts	19,639
Student/staff support	273
Web site	1,000
Transfers for student activities	<u>644</u>
	<u>1,917</u>
Ending Balance	<u>\$ 37,796</u>

The expenditures in the principal's account totaled \$3,409.

Student support	\$ 2,206
Staff support	1,108
Membership	<u>95</u>
	<u>\$ 3,409</u>

7. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk, and principals. Nine cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 4.6 days.



**EAST HIGH SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The March 2012 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – All bank reconciliations will be completed and submitted in a timely manner.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Deficit Balances:** The SAAM p. 7 states that, “Deficit balances are not allowed. The Principal may allow an organization to over expend their account if it can be rectified before the end of the current fiscal year.” Student organization balances were reviewed to determine if any deficit balances existed.

There were four deficit balances at year end totaling \$(1,026), however this issue was resolved and funds were transferred into the respective accounts at the beginning of FY2012-13.
3. **Transfers:** The SAAM pp. 51-52 states, “The reasons for the transfer should be fully detailed on the transfer authorization form.”
  - A) **Finding** – Two adjustments for September (\$19.99) and October (\$0.51) bank charges did not have complete and signed authorization forms.
  - B) **Risk** – Unauthorized transfers have the risk of being coded or entered incorrectly without a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.

### EAST HIGH SCHOOL, Continued

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- C) Recommendation – Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be maintained.
  - D) School Response – All adjustments will be carefully monitored for needed signatures.
  - E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
4. **Cash Receipts:** The SAAM p. 44 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
- A) Finding – Deposit on 8/29/12 for \$5,085.15 cash versus check amounts did not match. Cash was understated by \$20 and checks were overstated by \$20. The total deposit did match.
  - B) Risk – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – All deposits will be carefully monitored for correct information.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. **Cash Receipts:** The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
- A) Finding – There were gaps in the sequential listing of receipts due to issuing duplicate receipts. It was also unable to verify breaks in the sequence as the clerk used the same receipt book for both East High School and the Cook Inlet Football Conference. As a result the ability to verify that all deposits were accounted for was hindered due to the number of breaks in the system.

## EAST HIGH SCHOOL, Continued

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- B) Risk – There is risk that duplicates or unaccounted for breaks in the cash receipt system can lead to incorrect reporting or fraud.
  - C) Recommendation – Receipts should be issued in sequential order without duplicates. Separate receipt and deposit books should be used for East High School and Cook Inlet Football Conference.
  - D) School Response – East High and Cook Inlet Football had been using the same receipt book. We have since received and are using a separate receipt book for East High and Cook Inlet Football.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. **Cash Disbursements:** The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Finding – Three disbursements for \$156, \$149.42, and \$2,519.31 did not have supporting documentation.
  - B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) School Response – All cash disbursements will be carefully monitored for correct information to ensure accuracy and completeness.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
7. **Cash Disbursements:** The SAAM p. 40 states that care should be exercised that all checks are entered into Activities Accounting Pro correctly and the information on the check journal is correct.

## EAST HIGH SCHOOL, Continued

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- A) Finding – The check sequence differed from the accounting system to printed checks for check #'s 12750-12757.
  - B) Risk – This can lead to confusion when reviewing transactions or trying to examine expenses subsequent to issuance. It also makes it difficult to locate the correct supporting documentation.
  - C) Recommendation – We recommend that all personnel double check and closely review all entries when they are recorded into the accounting system.
  - D) School Response – The check printer jammed while printing checks. The result was that the check number sequence was off by one number. It was corrected in the next batch of checks. All cash disbursements will be carefully monitored for correct information to ensure accuracy and completeness.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
8. Travel Reimbursements: The SAAM p. 15 states, “All travel will be fully supported by documentation indicating authorizations, list of travelers, the purpose of the trip, and vendor invoices for the cost of the trip.”
- A) Finding – One reimbursement for \$1,200 to EHS Hockey Booster Club for hockey cheer travel did not have any supporting documentation.
  - B) Risk – Unsupported transactions have the risk of being unapproved, fraudulent, miscoded, or entered for an incorrect amount. This also subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All transactions of the organization should be accompanied by supporting documentation that supports and reconciles to the amounts recorded, shows that the transaction was properly approved, and followed the documented internal controls of ASD.
  - D) School Response – A receipt from the EHS Hockey Booster Club was requested. We will make sure every effort to obtain supporting documentation for travel reimbursements.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
9. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.

## EAST HIGH SCHOOL, Continued

- A) Finding – The school had nine large purchases of goods or services in FY2011-12, costing approximately \$31,710 that were out of compliance.
- B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
- C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
- D) School Response – We will pay strict attention to any goods and/or services for purchasing over \$2,500. We will provide documentation of the bidding process to meet compliance.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
10. Gate Receipts: Internal control and procedures regarding the school's collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts, it was determined that the school received \$10,784 in gate receipts during FY2011-12.
- Gate Receipt Procedures: The school hires employees through ASD who will collect gate receipts. Once the event is concluded the employees follow standard district procedures to deposit the receipts.
11. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$88,497, as follows:

Activities	\$ 11,475
Contracted services	30,760
Student travel	31,498
Travel out of district	3,148
Other registration	315
Equipment	10,301
Health supplies	1,000
	<u>\$ 88,497</u>

**EAST HIGH SCHOOL, Continued**

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12. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that school earned \$40,058 in vending machine revenue in FY2011-12. The prior year ending balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning Balance	\$ 17,109
Receipts	40,057
Sport fees	11,479
Transfer for principal's account	2,000
Transfers for student activities	<u>30,422</u>
	<u>43,901</u>
Ending Balance	\$ <u>13,265</u>

The expenditures in the principal's account totaled \$4,484.

Staff support	\$ 1,541
Student support	<u>2,943</u>
	<u>\$ 4,484</u>

13. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 5.2 days.

**SERVICE HIGH SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – All of the monthly reconciliations were submitted to the District without the principal's signature.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed by the clerk and reviewed, signed by the activities principal and submitted no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – Service High School agrees with the findings and we have changed our procedures to require that the activities clerk submit the bank reconciliation to the Activities Principal/Principal for review before sending to the district office.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The SAAM pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** –
    - (1) Five adjustments for \$15, \$4.67, \$5.50, \$50, and \$300 did not have the principal's authorization signature.
    - (2) Adjustment for \$3,229.66 did not have a complete transfer authorization form.
    - (3) Adjustment for \$2,416.80 was missing all documentation.
  - B) **Risk** – Unauthorized transfers have the risk of being coded or entered incorrectly without a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.

## SERVICE HIGH SCHOOL, Continued

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- C) Recommendation – All transfers should contain adequate documentation to verify the transaction. Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be maintained.
  - D) School Response – We concur that all adjustments should be signed by the Activities Principal/Principal. We will ensure all appropriate signatures occur before processing the adjustment.
  - E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Receipts: The SAAM p. 47 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
- A) Finding – Deposit #46 on 5/11/2012 for \$9,488.23 cash versus check amounts did not match. The total deposit did match.
  - B) Risk – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – We concur all receipts should match or reconcile to the supporting documentation. We will ensure adjusting entries accompany any deposit that requires an adjustment to validate cash vs. check deposits.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Cash Disbursements: The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Finding –
    - (1) Two cash disbursements for \$1,857.50 and \$98 did not have the principal’s authorization signature.
    - (2) One cash disbursement for \$838 was missing all documentation.



## SERVICE HIGH SCHOOL, Continued

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- B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) School Response – We concur all cash disbursements should have pre-authorization and we will ensure the principal authorization/signature is on all required documentation. In addition, all disbursement documentation will be kept on file and in a secure location to prevent loss or misplacement.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had eight large purchases of goods or services in FY2011-12, costing approximately \$60,596 that were out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.

## SERVICE HIGH SCHOOL, Continued

- D) School Response – We concur some purchases over \$2,500 didn't have competitive quotes. Some of these purchases are pass-thru from the Booster Clubs that purchased the items using non-ASD funds. The following items: Football spirit packs (\$20,000) and Drill Team uniforms (\$9,100) that the clubs purchased the goods, we paid for them and were reimbursed by the club for the items. Senior Prom at Marriott (\$13,800) calls were placed to the Railroad Depot, P.A.C. and Hilton but they didn't have rooms on the date we requested so we went with the Marriott. We will ensure three bids will be gathered on all purchases over \$2,500.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. Gate Receipts: Internal controls and procedures regarding the schools collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts, it was determined that the school received \$6,369 in gate receipts during FY2011-12.
- Gate Receipt Procedures: The school hires an individual who collects gate receipts. Once the event has concluded the volunteers follow standard district procedures to deposit the receipts.
7. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$69,170, as follows:
- |                     |                  |
|---------------------|------------------|
| Contracted services | \$ 33,007        |
| Other registration  | 509              |
| Student activities  | 5,571            |
| Equipment           | 27,126           |
| Health supplies     | <u>2,957</u>     |
|                     | <u>\$ 69,170</u> |
8. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, we determined that the school earned \$28,692 in vending machine revenue during FY2011-12. This was used for the following expenditures and transfers:

**SERVICE HIGH SCHOOL, Continued**

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Beginning balance	\$ 9,076
Receipts	28,692
Teacher/coaches training	1,304
Equipment	2,619
Food/meals for programs	653
Staff appreciation	135
Broken machine	154
Transfers for student activities	<u>13,653</u>
	<u>18,518</u>
Ending balance	<u>\$ 19,249</u>

The expenditures in the principal's account totaled \$3,562, as follows:

Food & Staff appreciation	<u>\$ 3,562</u>
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9. **Safeguarding of Assets:** Through inquiry of student activities personnel, we determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded to the bank account was 1 day.

**SOUTH HIGH SCHOOL**

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1. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
  - A) **Finding** – The school had 14 large purchases of goods or services in FY2011-12, costing approximately \$62,422 that were out of compliance.
  - B) **Risk** – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) **Recommendation** – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) **School Response** – After the FY2011-12 audit, South High implemented this process of collecting a minimum of three bids for purchases over \$2,500. Prior to the audit, we were not aware of this policy. We do not believe that a review of this policy is needed.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Gate Receipts:** Internal control and procedures regarding the schools collection of gate receipts was reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts there were \$9,271 gate receipts received during FY2011-12.
  - **Gate Receipt Procedures:** The school hires a teacher and a security member for each game who will collect gate receipts. Pre-numbered double tickets are used to account for the number of tickets sold, total sold are matched up to the number of tickets missing at the end of each game. The school always has two people collecting gate receipts as a team. Once the event is concluded the individuals follow standard district procedures to deposit the receipts.

**SOUTH HIGH SCHOOL, Continued**

3. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$37,500, as follows:

Contracted services	\$ 8,000
Equipment	16,080
Student activities	10,000
Student travel	3,500
	<u>\$ 37,500</u>

4. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$32,134 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 3,071
Receipts	32,134
Transfers for principal's account	5,000
Transfers for student activities	<u>24,759</u>
	<u>29,759</u>
Ending balance	<u>\$ 5,446</u>

The expenditures in the principal's account totaled \$4,886, as follows:

Luncheons	\$ 3,676
Staff appreciation	352
Other	858
	<u>\$ 4,886</u>

5. **Safeguarding of Assets:** Through inquiry of student activities personnel, we determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and administrative assistant. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 3.6 days.

## WEST HIGH SCHOOL

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1. **Deficit Balances:** The Student Activities Accounting Manual (SAAM) p. 7 states that, "Deficit balances are not allowed. The Principal may allow an organization to over expend their account if it can be rectified before the end of the current fiscal year." Student organization balances were reviewed to determine if any deficit balances existed.

- A) **Finding** – There were five deficit balances at year end totaling \$(6,851). Per inquiry of the school four out of five of the balances are carry-forward from prior years and the administration is actively working with the activities to reduce negative balances. Per the administration the district is aware of all deficit values and their efforts to reduce them.
- B) **Risk** – Clubs that are in a deficit status will have to borrow funds from other clubs that have a positive balance
- C) **Recommendation** – The SAAM p. 7 states that, "Purchase Orders and Purchase Request/Pre-Authorization Forms, when properly used, act as controls over deficit spending. These documents should not be signed if there are insufficient funds in the account to pay for the expenditure." In the event that the Principal allows an organization to overspend their account they should state in writing that the organization agrees to make up the deficit within a specified time period. The Activities Clerk and Assistant Principal should work diligently to clear the deficit as soon as possible.
- D) **School Response** – We are continuing to reduce our deficit balances. At times it may be necessary for the Activity Office to extend credit to a Club/B Account so that the activity can fund raise or make a large purchase. In either case, the Activity Principal and Club/Sport Sponsor will continue to communicate the repayment expectations and timeframes.

**Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.

2. **Cash Receipts:** The SAMM p. 44 states, "All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis."

- A) **Finding** – Deposit made on 1/31/12 cash versus check amounts did not match the deposit slips. It appeared that the checks were overstated by \$20. The total deposit did match.

## WEST HIGH SCHOOL, Continued

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- B) Risk – When cash receipts do not match supporting documentation, there is a risk that the transaction maybe recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – West Anchorage High recognizes the need to make deposits in a timely manner to avoid holding an excessive amount of cash and checks in the building. It is our standard procedure that all receipts should reconcile to the supporting documents provided with the transactions. This appears to be one of our rare oversights. We will continue to monitor and review our cash receipt procedures.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Receipts: The SAAM p. 46 states that all receipts should have documented information as to the nature, source, date, account, and amount to be credited.
- A) Finding – Two receipts for \$110 and \$800 did not have a description of why the receipt was issued.
  - B) Risk – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – Upon further review we were able to ascertain that the receipts were issued for the Anchor Club for funds collected during a bake sale and the other was from the Tennis Club for shirt sales. It is our standard practice to provide itemized descriptions for receipted monies. Administration and the Activity Office will further scrutinize purchase requests, receipts and deposits to make sure that all of the documentation is completed and correct. We will continue to monitor and review our cash receipts procedures.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

## WEST HIGH SCHOOL, Continued

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4. **Cash Receipts:** The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
- A) **Finding** – There were gaps in the sequential listing due to issuing of duplicate receipts. Due to this issue we were unable to determine the amount or quantity of receipts missing from the listing.
  - B) **Risk** – There is risk that duplicates or unaccounted for breaks in the cash receipt system can lead to incorrect reporting or fraud.
  - C) **Recommendation** – Receipts should be written in sequence order without duplicates. All voided receipts and parts thereof should be accounted for. Separate receipt books should be kept for centralized and decentralized activity.
  - D) **School Response** – Our current procedures account for all receipts in sequential order. Procedures during FY2011-12 were redefined identifying the use of different receipt booklets that created gaps in the numerical sequences. Currently we operate from two centralized receipt booklets reducing the occurrences for missing receipts. This finding should now be resolved.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
5. **Cash Disbursements:** The SAAM p. 24 states, “Disbursements of student activities fund monies must be fully documented.”
- A) **Finding** –
    - (1) Four cash disbursements for \$15, \$44, \$232, and \$330 did not have any supporting documentation.
    - (2) One cash disbursement for \$710 did not have a signature from the sponsor on the check request.
  - B) **Risk** – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.



## WEST HIGH SCHOOL, Continued

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- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) School Response – It is standard procedure to verify that all purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. Administration and the Activity Office will further scrutinize purchase requests, receipts and deposits to make sure that all of the documentation is completed and correct. We will continue to monitor and review our cash disbursement procedures.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had 19 large purchases of goods or services in FY2011-12, costing approximately \$83,257 that were out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – West Anchorage High understands the necessity to have three competitive bids for purchases of \$2,500 or more. Beginning in the fall of 2013, the Activity Office will require individuals to submit proof of three separate quotes for purchases in excess of \$2,500. We may modify our forms at the building level that would further require documentation of the bid process when making purchases that are in excess of \$2,500. Administrators will be in-serviced on the need to refrain from approving a purchase request on expenditures over \$2,500 until the appropriate quotes are attached to the request.

**WEST HIGH SCHOOL, Continued**

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E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

7. Gate Receipts: Internal control and procedures regarding the schools collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts there was \$9,034 gate receipts received during FY2011-12.

- Gate Receipt Procedures: The school has individuals who will collect gate receipts. Once the event is concluded the individuals follow standard district procedures to deposit the receipts.

8. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$52,478, as follows:

Contracted services	\$ 13,339
Student travel	23,671
Health supplies	2,472
Student activities	12,996
	<u>52,478</u>

9. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$33,357 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers.

Beginning balance	\$ 0
Receipts	33,675
Senior Fun Day	160
Transfer for principal's account	3,000
Transfer for student activities	<u>30,515</u>
	<u>33,675</u>
Ending balance	<u>\$ 0</u>

The expenditures in the principal's account totaled \$2,286

**WEST HIGH SCHOOL, Continued**

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Luncheons	\$ 690
Recognition	511
Staff gifts	485
Other	600
	<u>\$ 2,286</u>

10. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a safe in which they keep all cash collected and access is limited to the student activities clerk and principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 4.8 days.

**BEGICH MIDDLE SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The July 2011 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – The FDCC's return to work after the summer break was later due to a family emergency and with preparing for registration and preparations for the school year July's statement was delayed in processing. The FDCC has made sure current school year and future years will be processed in the allotted time per procedures.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Receipts:** The SAAM p. 47 states, "All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis."
  - A) **Finding** – Deposit made on 4/27/12 cash versus check amounts did not match. The cash was overstated by \$159 and the check amount was understated by \$159. The total deposit did match.
  - B) **Risk** – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) **Recommendation** – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.

**BEGICH MIDDLE SCHOOL. Continued**

- D) School Response – The FDCC does not cash any checks what so ever for parents, students or staff. The auditor and the FDCC reviewed this transaction and could not figure out the error. Future deposits are being double checked more thoroughly so this error will not happen again.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$2,680 in vending machine revenue in FY2011-12. The vending account is combined with the general student activities funds and therefore there was no way to distinguish expenditures in the general account from the vending account. The total expenditures for the account were as follow:

Beginning balance of General Activities \$	7,712
Vending receipts	2,680
General receipts/adjustments	3,043
Luncheons	1,490
Memberships	374
Staff & student recognition	419
Supplies	7,580
Buses	1,486
Performances	1,800
	<u>13,149</u>
Ending balance of General Activates	<u>\$ 286</u>

The expenditures in the principal's account totaled \$3,552, as follows:

Luncheons	\$ 252
Staff recognition	1,681
Supplies	1,570
Membership	49
	<u>\$ 3,552</u>

4. Safeguarding of Assets: Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and student activities principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 4.9 days.

**CENTRAL MIDDLE SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) Finding – The July 2011 bank reconciliation was submitted late.
  - B) Risk – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) Recommendation – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) School Response – The FDCC mistakenly thought the July reconciliation was completed at the district level. It was subsequently completed upon realizing the error. We will ensure this does not occur again.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The SAAM pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) Finding – One transfer did not have any supporting documentation. Two transfers did not have sponsor/teacher's approval signature. Two transfers did not have principal or vice principal's approval signature. Transfers in error totaled \$1,535.
  - B) Risk – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual to verify the accuracy and completeness of the transfer and its supporting documentation.
  - C) Recommendation – All transfers should contain adequate documentation to verify the transaction. Before any transactions is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be maintained.
  - D) School Response – This was an error on our part. We will keep a closer eye on all transactions. We understand documentation needs to be attached to all transfers.

### CENTRAL MIDDLE SCHOOL, Continued

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- E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
3. **Cash Receipts:** The SAAM p. 47 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
- A) Finding – Two deposits’ cash versus check amounts did not agree between the cash count sheets and the deposit slip. The deposits were on 1/23/2012 for \$2,154 and 5/23/2012 for \$3,294.
- B) Risk – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
- C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
- D) School Response – After further review of the two deposits it was the belief that when teachers were collecting money they were also giving change. (example: A student brought in a check for more than one field trip or for a sibling. They changed out cash and didn’t redo the receipt accordingly.) We will be more aware of this. We will also have teachers send students to the FDCC for change instead of doing it themselves.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had three large purchases of goods or services in FY2011-12, costing approximately \$16,994 that were out of compliance.
- B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.

## CENTRAL MIDDLE SCHOOL. Continued

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- C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
- D) School Response – The three large purchases included one sole source provider and two other local vendors that had the items we needed to complement existing items. The first was Lego Robotics which is the only provider of the supplies and materials we needed. The second was Precor Fitness that had the higher quality spin bikes we desired. The last one was a local company we have used to purchase school clothing and continued to use them to match the current shirts and uniforms.

In the future we will document all quotes for any items over \$2,500.

- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. Safeguarding of Assets: Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and student activities principal. The SAAM p.10 states that "Deposits should be made at least once a week – more often if the cash is a large sum. Deposits of more than \$1,500 should be made daily if necessary."
- A) Finding – Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 7.4 days.
  - B) Risk – Deposits that are not made on a frequent basis are more susceptible to loss. The longer funds are on hand the greater the likelihood that funds may be mishandled.
  - C) Recommendation – The SAAM p.47 state the deposit should be hand delivered to the bank by the Principal, Assistant Principal over Student Activities, or the Principal's designee. The Principal should designate at least one additional staff member to complete the deposit when they are unavailable to do so. Therefore, funds should be deposited at least once a week according to ASD written procedures.
  - D) School Response – We will be more timely on our deposits.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.



**CENTRAL MIDDLE SCHOOL, Continued**

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6. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$5,744 in vending machine revenue in FY2011-12. The prior year ending balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 3,688
Receipts	5,744
Luncheons	329
Registration & membership	433
Staff & student recognition	1,765
Supplies	2,999
Other	721
Transfers for student activities	<u>2,030</u>
	<u>8,277</u>
Ending Balance	<u>\$ 1,155</u>

Central Middle School does not have a principal's account.

**CLARK MIDDLE SCHOOL**

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1. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** – 18 transfers for a total of \$278 did not have authorization prior to the transfer being made. The request form was completed and approved after each transfer was made.
  - B) **Risk** – unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual to verify the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – All transfers should contain adequate documentation to verify the transaction. Before any transactions is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.
  - D) **School Response** – These transfers were recurring interest earned, federal tax withheld, electronic income transfer, E-scrip and Box tops that were directly credit/debited to/from our account every month. Adjustments were done as part of the bank reconciliation process and signed and noted after the transfers were completed. In the future the activities clerk will gain approval on all adjustments prior to the actual transfer of funds.
  - E) **Administrative Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Receipts:** The SAAM p. 45 states, “All persons making a deposit to the activities office will prepare a Money Count Sheet indicating the date, organization, source, amount of the deposit, and signed by the organization’s advisor. Deposits will not be accepted by the activities office without a completed money count sheet.”
  - A) **Finding** –
    - (1) No money count sheets were completed for two transactions (\$75).
    - (2) Money from a teacher that was collected from students did not have a money count sheet. Nine receipts (\$1,646) did not have individual receipts or a student roster that itemized each student and amount.

### CLARK MIDDLE SCHOOL, Continued

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- B) Risk – Not maintaining adequate supporting documentation for a cash receipt transaction increases the possibility of funds being mishandled and the potential for fraudulent activity is present. It also increases the likelihood that errors will be made recording and reconciling those transactions.
  - C) Recommendation – Every transaction should be accompanied by the District approved supporting documentation, including money count sheets. Deposits should not be accepted by the activities office without a completed money count sheet.
  - D) School Response – The activities clerk will ensure that the teacher/team complies with documentation requirements before a cash receipt is issued. Most of the other cash receipts were for activities generated through our school store and receipts are not issued to the students for goods sold. We have also created a new form to be used for accounting for dance tickets sold to be included with other required documentation. We will also include documentation for ID cards sold, which was kept in another system, with the cash receipted transaction documentation.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Disbursements: The SAAM p. 32 states that a Purchase Request/Pre-Authorization Form will be prepared prior to an purchase.
- A) Findings –
    - (1) There were 8 transactions for \$3,972 that did not have a check request showing approval.
    - (2) There was one cash disbursement that was not signed by the requestor for a reimbursement of \$188.
    - (3) There was one transaction for \$42 that did not have any supporting documentation.
  - B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.

## CLARK MIDDLE SCHOOL, Continued

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C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.

D) School Response –

1. The eight transactions had pre-approval but not on the district's standard form. We used registration forms for the spelling bee, e-memos, signed purchase orders and a personal service contract.
2. The requestor submitted the form with signed approval from the AP; however the requester affixed her signature on another form with the actual receipt attached.
3. The \$42 transaction was for a team's field trip/reserved seats (pre-paid) to attend the Nutcracker play at West High School. The activity clerk at West did not mail a copy of the receipt.

The Activities clerk will use the ASD standard approval form and other pre-approval forms will be used as supporting documentation. It will be standard procedures for all paperwork to be filled out and signed using the appropriate forms. The activities clerk will also make it standard practice to communicate and follow-up with vendors to secure any missing receipts.

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

4. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.

A) Finding – The school had one large purchase of goods or services in FY2011-12, costing approximately \$3,125 that was out of compliance.

B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.

C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.

## CLARK MIDDLE SCHOOL, Continued

D) School Response – This purchase was to add on to a previously paid set-up fee and design of our logo established in 2009 by Dooley's. Clark continues to receive the same flat discounted rate for our T-shirts /Hoodies using the rate established in 2009. Administrators will review existing contracts and will accept proposals and quotes from various vendors. The activities clerk will not submit purchases that exceed \$2,500 without submitting a purchase order that follows the bid process. The administrative team and activities clerk will provide and retain bids from vendors to support the final purchase.

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

5. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$4,338 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 7,481
Receipts	4,338
Adjustments	1,500
Registration	969
Staff & student recognition	1,378
Supplies	2,713
Other	528
	<u>5,588</u>
Ending balance	<u>\$ 7,731</u>

Clark Middle School does not have a principal's account.

6. Donations and Grants: Through inquiry of student activities personnel and review of cash receipts, it was determined that there was one receipt for donations or grants over \$5,000 in FY2011-12. The receipt was submitted to the District and it appears the District reimburses the school when an expenditure is applicable.
7. Safeguarding of Assets: Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 2.8 days

**GOLDENVIEW MIDDLE SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The July 2011 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – The FDCC is an 11 month employee and she was not back at work until July 25, 2011. The July bank reconciliation was not completed until September 6, 2011. In the future we will make sure that it is completed before the end of August.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The SAAM pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** –
    - (1) One transfer for \$2,400 was noted to have been approved but was subsequently not recorded, and per inquiry of staff it should have been recorded.
    - (2) One transfer was properly approved for \$35 but was subsequently recorded for \$36.50.
  - B) **Risk** – When all transactions are not correctly recorded in the accounting system, clubs and groups cannot get reliable data regarding activity balances or accounts, which could lead to overspending and activity deficits.
  - C) **Recommendation** – All transactions should be recorded and posted into the accounting system based on the approved transfer authorization form. A review of transactions should take place periodically to ensure all transactions have been properly posted and are recorded for the correct amount.

## **GOLDENVIEW MIDDLE SCHOOL, Continued**

- D) **School Response** – Both transfers were our mistakes. The \$2,400 was inadvertently not entered into the system and was not noticed by the teacher as taking place. This was subsequently corrected. The \$35 transfer did not include the \$1.50 bank fee in the paperwork but was include in the adjustment. Transfers will be periodically audited by the AA to ensure compliance.
- E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
3. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) **Finding** – The school had six large purchases of goods or services in FY2011-12, costing approximately \$24,517 that were out of compliance.
- B) **Risk** – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
- C) **Recommendation** – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
- D) **School Response** – Many of the large purchases were for team shirts and PE clothes for the school to sell. We will have the teams include bids on shirts in the coming years and/or have documentation as to why a particular vendor was selected.
- E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
4. **Vending Machine Revenue and Principal's Account:** Through inquiry of activities personnel, it was determined that the school earned \$3,801 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 99,862
Receipts	3,801

**GOLDENVIEW MIDDLE SCHOOL, Continued**

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Staff support	3,341
Student support	<u>10,422</u>
	<u>13,763</u>
Ending balance	<u>\$ 89,900</u>

Goldenview Middle School does not have a principal's account.

5. **Safeguarding of Assets:** Through inquiry of student activities personnel, we determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected, and access is limited to the student activities clerk and principals. We selected ten cash receipts and determined the average days outstanding before the deposit was recorded in the bank account was 5 days.



**GRUENING MIDDLE SCHOOL**

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1. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** –
    - (1) One transfer for \$120 between two activity accounts did not have the authorizing signature from the sponsor/teacher.
    - (2) One transfer for \$1 was missing transfer authorization form.
  - B) **Risk** – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.
  - D) **School Response** -- The \$120 transfer had the principal's signature on it but should have also had the authorizing sponsor's signature too. We will be more careful to make sure that both signatures are present before entering the transfer. The \$1 transfer was for the image fee from the bank in July. This was posted to reconcile the bank statement. We will be more careful to complete the transfer request form for all transfers.
  - E) **Administrative Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Receipts:** The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
  - A) **Finding** - There were significant unaccounted for gaps (over 950 numbers) in the cash receipts that had no explanation.
  - B) **Risk** – In order to accurately account for all receipts they should be issued in sequence order. Using cash receipts out of sequence makes it difficult to track and record all the cash receipts and to ensure that every cash receipt has been recorded correctly into the accounting system. There is also an increased risk for fraud when there are unaccounted for gaps in the numbering system.

**GRUENING MIDDLE SCHOOL, Continued**

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- C) Recommendation – Cash receipts should be written in sequence order. All voided receipts and parts thereof should be accounted for. Separate receipt books should be kept for centralized and decentralized activity.
  - D) School Response – The reason for the gaps in our receipts was due to running out of receipts before going to the online receipting process and not spending additional funds to purchase new receipts. We gathered left over receipts from other schools to get through the school year. We should have documented the receipt numbers from each receipt book, but did not think about it at the time. Our focus at the time was to make sure everyone received a receipt when paying for anything. We have now gone to online receipting so we should not have this issue any longer.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. **Cash Disbursements:** The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Finding –
    - (1) Cash disbursement to reimburse P.E. teacher for screen protectors for \$79.98 was not signed and approved by the sponsor/teacher.
    - (2) Cash disbursement to reimburse sponsor for camera and memory card for \$335.56 was not signed and approved by the sponsor. The accounting clerk was the sponsor, and was unsure if she should sign the form she initiated.
  - B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.

## GRUENING MIDDLE SCHOOL, Continued

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- D) School Response – Each of the reimbursement forms had the principal or assistant principal's signature on it, but we understand it should have had the teacher/sponsor's signature as well. The first one was initiated by the FDCC and thus was not sure if she should sign the form when she also issues the checks. The other was for a transaction in August where we should have had the signature. We will be more careful to get all required signatures in the future.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Contracts for Goods and Services: ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had three large purchases of goods or services in FY2011-12, costing approximately \$12,408 that were out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – We had three purchases that were over \$2,500. Two of these were for reorders of PE shirts and shorts along with a purchase for cellos. The cello purchase was initiated by our music teacher who did all of the research of comparative pricing; however we did not have that in our documentation. In the future we will be sure to include documentation of competitive bids for those purchases greater than \$2,500.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$465, as follows:

GRUENING MIDDLE SCHOOL, Continued

Track and field \$ 465

6. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$2,957 in vending machine revenue in FY2011-12. The vending account is combined with the general student activities funds and therefore there was no way to distinguish beginning and ending balances in the general account from the vending account. The total expenditures for the account were as follow:

Beginning balance of General Activities	\$ 296
Vending receipts	2,957
Other receipts	2,340

Band & family consumer science	162
Student appreciation	874
Staff appreciation	1,253
Technology	505
Costco membership	165
Total vending expenditures	<u>2,959</u>

Other expenditures	2,503
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Ending balance of General Activities	\$ 296
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The expenditures in the principal's account totaled \$595.

Learn 360	\$ 495
Track & field	<u>100</u>
	<u>\$ 595</u>

7. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded to the bank account was 5 days.

**HANSHEW MIDDLE SCHOOL**

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1. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
  - A) **Finding** – The school had two large purchases of goods or services in FY2011-12, costing approximately \$8,158 that were out of compliance.
  - B) **Risk** – This is a direct violation of school board policy for procurement methods. There is a risk that the school may overspend funds for large purchases when competitive bids are not acquired.
  - C) **Recommendation** – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) **School Response** – For all future purchases over \$2,500 we will follow ASD Board Policy for competitive bids.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$10,613 in vending machine revenue in FY2011-12; \$1,835 of this was deposited directly into the principal's account. The vending account is combined with the general student activities funds and therefore there was no way to distinguish expenditures in the general account from the vending account. The total expenditures for the account were as follows:

Beginning balance of General Activities \$	10,019
Vending receipts	8,778
Other receipts	874
Supplies	4,058
Assembly	1,250
Honorarium	1,407
Memberships and fees	1,334
Student recognition and luncheons	613
Team building	21

### HANSHEW MIDDLE SCHOOL, Continued

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Student Incentives	961
School functions	1,700
Student Transportation	268
Transfers for student activities	497
	<u>12,109</u>

Ending balance of General Activities    \$ 7,562

The expenditures in the principal's account totaled \$2,546, as follows:

Luncheons	\$ 384
New staff recognition	78
Teacher supplies	12
Staff recognition	2,072
	<u>\$ 2,546</u>

3. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and the school principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 3.4 days.

**MEARS MIDDLE SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Findings** – The July and September 2011 bank reconciliations were submitted late. As well as the September, October and December reconciliations were not signed and approved by the principal before submitting to the District.
  - B) **Risk** – Not completing and reviewing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed and reviewed by a second party no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – More attention of the time constraints has been applied focusing on making sure that statements are submitted within a week of receiving the bank statements. More attention will be paid to when those statements arrive and to follow up with the bank to ensure receipt in a timely manner.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Receipts:** The SAAM p. 47 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
  - A) **Findings** – Deposit slip #1112-002 for \$1,880.31 from August 2011 did not agree with the cash vs. check amount in the receipts.
  - B) **Risk** – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.
  - C) **Recommendation** – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.

## MEARS MIDDLE SCHOOL, Continued

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- D) School Response – This deposit was one of the first in our file folder and when it was removed one of the cash count sheets must have separated from the deposit record, thus not allowing it to be accurately verified. The count sheet was subsequently found loose in the files after the reviewers had left. Every effort will be made in the future to prevent this from happening.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Disbursements: The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Findings –
- (1) There were two transactions, one for \$160 and one for \$150 that did not have a supporting invoice or receipt.
  - (2) There was a transaction for 2 invoices totaling \$695.17 that did not have proper authorization for the 1 invoice that was \$332.47.
  - (3) There was a transaction for 4 invoices totaling \$1,004.69 that did not have 2 of the purchase orders showing authorization or invoices. Individual amounts were \$252.68 and \$308.30.
- B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
- D) School Response –
- 1. Prepayments were issued and no receipts returned. All personnel have been instructed they must have receipts for all transactions, and that reparation of prepayment in full will be required for failure to return them.



**MEARS MIDDLE SCHOOL, Continued**

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2. Transaction exceeded the PO amount by more than 10%. We will get administration to approve all excess payments in the future before payment is made.
3. POs are generated for transactions. Normally these are copied for payments made later or split between groups. We failed to make the copy for the file in this instance. Closer attention will be made when separating this type of transactions or duplicating the necessary documentation for each file.

E) Administration Comments -- The Administration believes the school is responsive to the finding and recommendation.

4. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$8,454 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 2,777
Receipts	8,454
Uniforms	2,302
Student/Staff recognition	1,340
Transfers for student activities	<u>1,200</u>
	<u>4,842</u>
Ending balance	<u>\$ 6,389</u>

The expenditures in the principal's account totaled \$980, as follows:

Food and supplies	\$ 641
Student/Staff recognition	<u>339</u>
	<u>\$ 980</u>

5. Safeguarding of Assets: Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk, administrative assistant, assistant principal, and principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 3 days.

**MIRROR LAKE MIDDLE SCHOOL**

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1. **Cash Receipts:** The Student Activities Accounting Manual (SAAM) p.10 states that "Deposits should be made at least once a week – more often if the cash is a large sum. Deposits of more than \$1,500 should be made daily if necessary."
  - A) **Finding** – Six deposits (deposit #'s 671403, 671404, 671405, 671407, 671496, and 671525) for a total of \$10,322 were made outside of the prescribed timeframe.
  - B) **Risk** – Deposits that are not made on a frequent basis are more susceptible to loss. The longer funds are on hand the greater the likelihood that funds may be mishandled.
  - C) **Recommendation** – The SAAM p.47 state the deposit should be hand delivered to the bank by the Principal, Assistant principal over Student Activities, or the Principal's designee. The Principal should designate at least one additional staff member to complete the deposit when they are unavailable to do so. Therefore, funds should be deposited at least once a week according to ASD written procedures.
  - D) **School Response** – The first three receipts referenced were issued during registration and Camp Coyote, days that the FDCC and both Building Administrators were very involved with parents and families, staff, and volunteers. The other three deposits were late, also due to Building Administrator availability. As a result, Building Administrators are taking measures to provide for a clearly identified and consistent designee to be available to implement timely deposits in accordance with SAAM p.47.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
  - A) **Finding** – The school had one large purchase of goods or services in FY2011-12, costing approximately \$5,379 that was out of compliance.
  - B) **Risk** – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.

## MIRROR LAKE MIDDLE SCHOOL, Continued

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- C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – This purchase was a reorder of sports uniform shorts, purchased in the previous year. Coastal Enterprises had great customer service, sold a very good product, which was widely accepted by our students and they were able to purchase these shorts for an amount above our purchase price, therefore it was a fundraiser for our PE department as well. The vendor also shipped timely, without added shipping costs and they already had our logo on file from previous transactions. With a bulk order of 600 shorts they discounted the price by 14% and still did not add shipping costs. Based on prior experience with Coastal, which was above expectations, we placed this order without going out for additional bids. Please be assured that our staff at Mirror Lake Middle School do the “leg work” to attempt to get the best prices available when using public funds. Our PE teacher made numerous calls and numerous emails were generated with various vendors prior to selecting the one that best suits their needs and price. They then submit paperwork to the FDCC for the actual purchases from their decentralized account. A large purchase from the decentralized account is rare. In all other cases we use the Purchasing departments buying power for purchases over \$2,500.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Safeguarding of Assets: Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. The SAAM p.10 states that “Deposits should be made at least once a week – more often if the cash is a large sum. Deposits of more than \$1,500 should be made daily if necessary.”
- A) Finding – Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 10 days.
  - B) Risk – Deposits that are not made on a frequent basis are more susceptible to loss. The longer funds are on hand the greater the likelihood that funds may be mishandled.

**MIRROR LAKE MIDDLE SCHOOL, Continued**

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- C) Recommendation – The SAAM p.47 state the deposit should be hand delivered to the bank by the Principal, Assistant principal over Student Activities, or the Principal's designee. The Principal should designate at least one additional staff member to complete the deposit when they are unavailable to do so. Therefore, funds should be deposited at least once a week according to ASD written procedures.
- D) School Response – Funds that the FDCC receives from an activity sponsor are immediately counted and then secured in the vault where they stay until a bank deposit can be prepared. This year Building Administrator availability for deposit has been an issue due to competing commitments. Building Administrators are taking measures to provide for a clearly identified and consistent designee to be available to implement timely deposits within the required seven days.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$6,357 in vending machine revenue in FY2011-12. The vending account is combined with the general student activities funds and therefore there was no way to distinguish expenditures in the general account from the vending account. The total expenditures for the account were as follows:

Beginning balance in General Activities	\$ 43,176
Vending receipts	6,357
Other receipts	2,112
General activities expenditures	3,172
Transfer to principals fund	5,000
Transfer to student activities/adjustments	<u>6,263</u>
	<u>14,435</u>
Ending balance in General Activities	<u>\$ 37,210</u>

The expenditures in the principal's account totaled \$2,024 as follows:

Subscriptions	\$ 147
Supplies	149
Student/Staff recognition	<u>1,728</u>
	<u>\$ 2,024</u>

**ROMIG MIDDLE SCHOOL**

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1. **Deficit Balances:** The Student Activities Accounting Manual (SAAM) p. 7 states that, "Deficit balances are not allowed. The Principal may allow an organization to over expend their account if it can be rectified before the end of the current fiscal year." Student organization balances were reviewed to determine if any deficit balances existed.
  - A) **Finding** – There was one deficit balance at year end totaling \$(5,332). The deficit balance was properly approved in accordance with District policy.
  - B) **Risk** – Clubs that are in a deficit status will have to borrow funds from other clubs that have a positive balance
  - C) **Recommendation** – The SAAM p. 7 states that, "Purchase Orders and Purchase Request/Pre-Authorization Forms, when properly used, act as controls over deficit spending. These documents should not be signed if there are insufficient funds in the account to pay for the expenditure." In the event that the Principal allows an organization to overspend their account they should state in writing that the organization agrees to make up the deficit within a specified time period. The Activities Clerk and Assistant Principal should work diligently to clear the deficit as soon as possible.
  - D) **School Response** – The Russian Immersion students went on a trip at the end of school to Russia. Two students were not allowed to depart Russia due to Customs. The students and a teacher were required to stay an additional two days. Romig had to purchase three additional airline tickets for their return to Alaska. Due to this extenuating circumstance, the Russian Immersion Parent Group assisted in clearing the deficit balance.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Disbursements:** The SAAM p. 24 states, "Disbursement of student activity fund monies must be fully documented."
  - A) **Finding** –
    - (1) One cash disbursement for \$350 was not authorized for a personal service contract until after it was recorded.
    - (2) One cash disbursement for \$300 did not have supporting documentation.

## **ROMIG MIDDLE SCHOOL, Continued**

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- B) **Risk** – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) **Recommendation** – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) **School Response** – The first item was a check for a DJ that was printed the day before the event, before the Personal Service Contract was signed. In the future we will not cut checks prior to signing these contracts. The second item was for a team that did not receive a receipt while on a field trip. Team members have been reminded to be more attentive to returning with receipts and/or following up with supporting documentation.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
3. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) **Finding** – The school had two large purchases of goods or services in FY2011-12, costing approximately \$5,671 that were out of compliance.
  - B) **Risk** – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) **Recommendation** – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.

**ROMIG MIDDLE SCHOOL, Continued**

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- D) School Response – In the two purchases from Premier Designs and Dooley's Athletic, the school did re-orders from the past and wanted to continue with the same logo/art design for these orders. For future transactions of this large amount, the school will secure competitive quotes from vendors.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Donations and Grants: Through inquiry of student activities personnel and review of cash receipts, we determined that there was one receipt for donations or grants greater than \$5,000 in FY2011-12. All donations or grants were in compliance with grant requirements.
5. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements totaling \$6,487, As follows:
6. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$12,704 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Student activities	\$ 5,667
Student achievement	820
	<u>\$ 6,487</u>

Beginning balance	\$ 0
Receipts	12,704
Basketball-Girls	58
X-Country Skiing	20
National Jr. Honor Society	574
Student achievement/recognition	501
MathCounts	557
Student Advisory Board	626
Student Activities	7,875
Transfer for principal's account	<u>2,493</u>
	<u>12,704</u>
Ending balance	<u>\$ 0</u>

**ROMIG MIDDLE SCHOOL, Continued**

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The expenditures in the principal's account totaled \$4,963, as follows:

Luncheons	\$ 1,415
Miscellaneous	1,246
Staff appreciation	1,190
Staff support	485
Student activities	<u>627</u>
	<u>\$ 4,963</u>

7. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk, administrative assistant, the assistant principal and the principal. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded to the bank account was 2.9 days.



**WENDLER MIDDLE SCHOOL**

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1. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** – Two adjustments (\$359 & \$30) did not have authorization forms with approval signatures.
  - B) **Risk** – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.
  - D) **School Response** – One adjustment was done during checkout. We are not to have any negative balances in our activities account when we check out at the end of the year. We were advised to transfer funds to zero out our Volleyball Activities account. It was not done earlier, as we still had done with other accounts; because we still had shirts we could sell that would have carried over to the next school year and rectified the deficit. The other adjustment was done as a result of a duplicate entry. We will work hard to make sure all transactions have back up with appropriate signatures.
  - E) **Administrative Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Receipts:** The SAAM p. 47 states, “All cash or checks received by the activities clerk or other persons involved in school activities are to be deposited intact and on a timely basis.”
  - A) **Finding** – Two deposits’ cash versus check amounts did not agree between the cash count sheets and deposit slips by \$10 & \$35, respectively.
  - B) **Risk** – When cash receipts do not match the documentation attached with that receipt, there is a risk that the transaction was recorded into the system for an incorrect amount and the potential for fraudulent activity is present.

## WENDLER MIDDLE SCHOOL, Continued

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- C) Recommendation – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) School Response – The deposits in question were for receipts for items for both centralized and decentralized funds. In those cases we would issue the receipt but receive one check and deposit the check in with the fund that had the majority and then use cash for the other. Essentially using cash from one to account for the difference to the other. This did not happen often but we did this on occasion as necessary. We now have a system of using one receipt for both activities and it generates an online receipt. The advantage for the online receipting is since a person can pay for multiple transactions and all will go to the centralized and there are accounts set up that will reimburse our school for the decentralized activities. Prior with two accounts and when the students/parents want one receipt for everything it made it difficult to separate at the school level.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Receipts: The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
- A) Finding – Sequential listing had numerous breaks due to one receipt book being used for both student activities and administration and it was unable to test for all receipts due to the volume of breaks in the sequence.
  - B) Risk – There is risk that duplicates or unaccounted for breaks in the cash receipt system can lead to incorrect reporting or fraud.
  - C) Recommendation – Receipts should be written in sequence order without duplicates. All voided receipts and parts thereof should be accounted for. Separate receipt books should be kept for centralized and decentralized activity.
  - D) School Response – We used sequential receipts for all transactions. We would end up making so many mistakes trying to keep the right numbered receipts with either centralized or decentralized activities. All pink copies were in numerical order and all receipts were accounted for. The problem arose when the auditors tried to account for each receipt that was deposited into activities and there were many breaks. We had to pull all deposits to show the missing receipts were indeed deposited to the centralized accounts. We now have the online receipting system for centralized and a separate receipt book for decentralized activities. If a

## **WENDLER MIDDLE SCHOOL, Continued**

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student/parent wants to pay for both activities we are guaranteed to get the funds returned to the school with the new system set up.

- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. **Contracts for Goods and Services:** ASD Board Policy 725.3.5.1.b states small purchases under \$2,500 may be solicited without competitive quotations, if the prices are considered to be reasonable.
- A) Finding – The school had one large purchase of goods or services in FY2011-12, costing approximately \$4,765 that was out of compliance.
  - B) Risk – This is a direct violation of school board policy for procurement methods. There is also a risk that the school is not getting the best value for district funds and may not be in compliance with School Board Policy regarding conflict of interest and Anchorage Municipal Code of Ethics.
  - C) Recommendation – All purchases over \$2,500 should have documentation of three competitive bids or documentation of an approved reason why bids were not acquired included with supporting documentation for the purchase.
  - D) School Response – The one transaction was for PE uniforms and had two competitive bids and we selected the lowest bidder. We will continue to get competitive bids for items over \$2,500 and attempt to get three bids. On some items we are limited to qualified resources locally.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. The Student Activities Accounting Manual (SAAM) p.10 states that “Deposits should be made at least once a week – more often if the cash is a large sum. Deposits of more than \$1,500 should be made daily if necessary.”
- A) Finding – Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 8.1 days.
  - B) Risk – Deposits that are not made on a frequent basis are more susceptible to loss. The longer funds are on hand the greater the likelihood that funds may be mishandled.

**WENDLER MIDDLE SCHOOL, Continued**

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- C) **Recommendation** – The SAAM p.47 state the deposit should be hand delivered to the bank by the Principal, Assistant principal over Student Activities, or the Principal's designee. The Principal should designate at least one additional staff member to complete the deposit when they are unavailable to do so. Therefore, funds should be deposited at least once a week according to ASD written procedures.
- D) **School Response** – We keep our deposits locked up in the vault. We earnestly aim to get the deposits done in a timely manner. There are times that things come up at the school making it impossible to go to the bank on specific days. This year there is an increased emphasis on keeping administration in their buildings which has caused us to use others that are a little more flexible than the principal or assistant principal to get these done in a timely manner. We will train the administrative assistant and attendance secretary to handle deposits when administrators are unable to leave the building so that they may be done every Friday. Our preference is for the principal or assistant principal.
- E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
6. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$8,769 in vending machine revenue in FY2011-12. This was used for the following expenditures and transfers:

Beginning balance	\$ 1,515
Receipts	8,769
Supplies	135
Transfers for student activities	<u>8,037</u>
	<u>8,172</u>
Ending balance	<u>\$ 2,112</u>

The expenditures in the principal's account totaled \$2,454.

Luncheons	\$ 816
Staff recognition	1,293
Other	<u>345</u>
	<u>\$ 2,454</u>

**ANCHORAGE HOCKEY ASSOCIATION**

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1. **Gate Receipts:** Internal control and procedures regarding the school's collection of gate receipts were reviewed. The school utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts, it was determined that the Association received \$73,665 in gate receipts during FY2011-12.
  - **Gate Receipt Procedures:** The school has volunteers who will collect gate receipts and once an individual has paid they stamp their hands as a control. Once the event is over the volunteers follow standard district procedures to deposit the receipts.
2. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The Association has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 1.9 days.

**BENNY BENSON SECONDARY SCHOOL**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Findings** – The May bank reconciliation did not have approval signature of the Principal or Assistant Principal so it was unable to determine when it was submitted.
  - B) **Risk** – Not completing and reviewing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed and reviewed by a second party no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – The May statement was not signed by the principal therefore the date it was reviewed is in question. We now are using arrow flags to highlight where a signature is required.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Disbursements:** The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
  - A) **Finding** –
    - (1) No supporting documentation for a reimbursement of \$68 for a returned textbook. The student paid the fine and then found and returned the book.
    - (2) There was no approval signature of principal on a cash disbursement for \$128.72 for reimbursing a teacher for classroom textbooks.
  - B) **Risk** – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.

**BENNY BENSON SECONDARY SCHOOL, Continued**

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- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
- D) School Response – The teachers used to maintain all of the references for textbook replacements, thus it was not within our file. We have now created a textbook pricing list for reference for replacement costs and documentation. The other transaction was our error missing the principal's signature. We have now started using arrow flags to highlight where a signature is required.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling 8,822, as follows:

Student activities	\$ 4,392
Equipment	576
Supplies	3,192
Contracted services	250
Luncheons	412
	<u>\$ 8,822</u>

4. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$2,646 in vending machine revenue in FY2011-12. The funds were used for the following expenditures:

Flowers	<u>\$ 2,646</u>
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Since the school does not utilize ASD's software there is no beginning and ending balance in Vending.

Benny Benson Secondary School does not have a principal's account

**BENNY BENSON SECONDARY SCHOOL, Continued**

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5. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 4.6 days.



**COOK INLET FOOTBALL CONFERENCE**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The March 2012 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – All bank reconciliations will be completed in a timely manner.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** – There were two adjustments (\$39 & \$67) that did not have a complete and signed authorization form.
  - B) **Risk** – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual to verify the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – Before any transactions is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.
  - D) **School Response** – All transfers will be carefully monitored for correct information.
  - E) **Administrative Comments** – The Administration believes the school is responsive to the finding and recommendation.

### COOK INLET FOOTBALL CONFERENCE, Continued

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3. **Cash Receipts:** The SAAM p. 45 states, "Any discrepancies should be noted by the line item and the money count sheet. The verified money count sheet should be retained as supporting documentation...."
  - A) **Finding** – (1) Deposit on 9/26/11 for \$2,724 did not match the receipts and count sheets. It was overstated by \$64.55 and was recorded into the system on receipt #741837.
  - B) **Risk** – When cash receipts do not match supporting documentation, there is a risk that the transaction may be recorded incorrectly either overstating or understating the actual amount or that fraudulent activity may be present.
  - C) **Recommendation** – All receipts should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness.
  - D) **School Response** – All cash receipts will be carefully monitored for correct information.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
4. **Cash Receipts:** The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
  - A) **Finding** – There were gaps in the sequential listing of receipts due to issuing duplicate receipts. It was also unable to verify breaks in the sequence as the clerk used the same receipt book for both East High School and the Cook Inlet Football Conference. As a result the ability to verify that all deposits were accounted for was hindered due to the number of breaks in the system.
  - B) **Risk** – There is risk that duplicates or unaccounted for breaks in the cash receipt system can lead to incorrect reporting or fraud.
  - C) **Recommendation** – Receipts should be issued in sequence order without duplicates. Separate receipt and deposit books should be used for East High School and Cook Inlet Football Conference.
  - D) **School Response** – East High and Cook Inlet Football had been using the same receipt book. We have since received and are using a separate receipt book for East High and Cook Inlet Football.

## COOK INLET FOOTBALL CONFERENCE, Continued

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- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
5. Cash Disbursements: The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Finding –
- (1) Funds issued to an administrator for supplies was missing a receipt for \$35 and petty cash used for tills was returned \$75 short.
  - (2) Disbursement for \$73.98 for Subway did not have supporting documentation
- B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
- D) School Response – There was no pre authorization given to the stadium manager to spend the funds in question. The stadium manager was unable to provide receipts to document the spending (although she stated that the receipt must have been lost) which brought CIFC to question her accounting skills. The stadium manager was relieved from the position immediately for the inability to provide receipts/documentation of funds. The stadium manager was not an ASD employee.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
6. Gate Receipts: Internal control and procedures regarding the conference’s collection of gate receipts were reviewed. The conference utilizes proper segregation of duties related to receipts and the procedures used are within District guidelines. Based on inquiry of personnel and review of cash receipts, it was determined that the conference received \$137,653 in gate receipts during FY2011-12.

## **COOK INLET FOOTBALL CONFERENCE, Continued**

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- **Gate Receipt Procedures:** The activity hires employees through ASD who will collect gate receipts. Once the event is concluded the employees follow standard district procedures to deposit the receipts.
7. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The conference has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 1.5 days.

**KING CAREER CENTER**

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1. **Administration:** The High School Activities Handbook p. 56 outlines the criteria to permit students to organize clubs.
  - A) **Finding** – Five Activity groups Crime Stoppers, Drama Club, Natural Resources, Photography Club, and Wellness did not have any administrative documentation.
  - B) **Risk** – Documentation for activity groups is necessary to ensure that all activities have been properly approved, have a certified sponsor of that activity, a current student roster and a constitution.
  - C) **Recommendation** – Student activity personnel should maintain and retain required documentation to include club approval, club constitution, current staff sponsor and current student roster for all active clubs and groups.
  - D) **School Response** – These activity groups are not student sponsored groups and incorrectly designated club activities instead of being designated as academic status. The Drama activity had zero balance and has been inactivated. Crime Stoppers, Natural Resources, and Photography will be properly designated as academic status and maintain the same activity sponsor. Wellness will also be properly re-designated as academic status with the same sponsor but be re-titled to reflect the CNA (Certified Nurse Assistant)/PCA (Personal Care Assistant) title that reflect the academic program.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Cash Disbursements:** The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
  - A) **Finding** – One cash disbursement for \$75 did not have supporting documentation to substantiate the amount.
  - B) **Risk** – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.

## KING CAREER CENTER, Continued

- C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
- D) School Response – Pre-Authorization check request form was completed on January 4, 2012 by CTE Department at KCC and submitted to KCC FDCC Office after funds were determined to be available for expenditure. This request was submitted on the same day as contract services were secured with the vendor, after funds were determined to be sufficient. Transaction number 013987 was transacted on January 5, 2012 one working day after request form was submitted to KCC FDCC. Supporting contract copy was secured in CTE Offices at KCC but not with the FDCC. This supporting contract documentation is correctly on file in the FDCC office. CTE Department is no longer housed in KCC complex. However, any future transactions, similar in nature, will secure supporting documentation in the FDCC office as primary focus.
- E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
3. District Revenue and Cost Reimbursements: Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$200, as follows:

Service award banners	\$ <u>200</u>
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4. Vending Machine Revenue and Principal's Account: Through inquiry of student activities personnel, it was determined that the school earned \$11,328 in vending machine revenue in FY2011-12. This was used for the following expenditures and transfers:

Beginning balance	\$ 7,439
Receipts	11,328

**KING CAREER CENTER, Continued**

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Student incentive	4,588
Transfer for principal's account	4,660
Transfer for student activities	<u>1,000</u>
	<u>10,248</u>
Ending balance	<u>\$ 8,519</u>

The expenditures in the principal's account totaled \$4,721, as follows:

Student incentive	\$ 2,814
Staff meals	1,556
Other	<u>351</u>
	<u>\$ 4,721</u>

5. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 1.9 days.

**POLARIS K-12**

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1. **Cash and Investment Accounts:** The Student Activities Accounting Manual (SAAM) p. 63 states that all bank reconciliations should be submitted no later than the last day of the subsequent month.
  - A) **Finding** – The November 2011 bank reconciliation was submitted late.
  - B) **Risk** – Not completing bank account reconciliations timely could result in account being overdrawn or out of balance. There is also potential for fraudulent activity going unnoticed.
  - C) **Recommendation** – Bank reconciliations should be completed no later than the last day of the subsequent month to help maintain the integrity and reliability of the data.
  - D) **School Response** – Our student activity clerk was out on an extended medical leave and this was completed upon her return. Additional office staff will be cross trained for future reference.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** –
    - b. Transfer for \$105 did not have principal's authorizing signature.
    - (2) Transfer for \$169.50 did not have a completed form with principal's authorizing signature.
  - B) **Risk** – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual verifying the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – Before any transaction is entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.



## **POLARIS K-12, Continued**

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- D) School Response – The principal was out of town for an extended period and was not available to sign the documents. Internal procedures were reviewed with office staff and activity clerk for protocol on how to address this concern.
  - E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
3. **Cash Disbursements:** The SAAM p. 24 states, “Disbursement of student activity fund monies must be fully documented.”
- A) Finding – One disbursement over-reimbursed a staff member by \$95.43 over what was shown in the supporting documentation.
  - B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.
  - C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.
  - D) School Response – Our activity clerk was on an extended medical leave and this was an oversight upon our supporting staff filling in her absence. The teacher did return the funds overpaid and procedures were reviewed with the office staff and activity clerk.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

## **POLARIS K-12, Continued**

4. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$4,495, as follows:

Breakfast/luncheons	\$ 1,062
Graduation	738
AP Exams	1,253
Other	<u>1,442</u>
	<u>\$ 4,495</u>

5. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$976 in vending machine revenue in FY2011-12. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 0
Receipts	976
Transfers for student activities	<u>976</u>
	<u>976</u>
Ending balance	<u>\$ 0</u>

Polaris K-12 does not have a principal's account.

6. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 5.2 days.

**SAVE High School  
Student Activities**

**Activities Principal: Karin Parker  
Activities/Stock Clerk: Christel Jones**

**SAVE HIGH SCHOOL**

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1. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$280, as follows:

Field trip activities	\$ <u>280</u>
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2. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$773 in vending machine revenue in FY2011-12. The prior year end balance was also used for current year expenditures and transfers. The funds were used for the following expenditures and transfers:

Beginning balance	\$ 1,299
Receipts	773
Vending supplies	336
Awards	195
Transfers for student activities	<u>1,124</u>
	<u>1,655</u>
Ending balance	\$ <u>417</u>

SAVE High School does not have a principal's account.

3. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk and principals. Ten cash receipts were reviewed and it was determined the average days outstanding before a deposit was recorded in the bank account was 1 day.

**STELLER SECONDARY SCHOOL**

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1. **Administration:** The High School Activities Handbook p. 56 outlines the criteria to permit students to organize clubs.
  - A) **Finding** – Two groups, Winter Alyeska and Spanish Club did not have any documentation.
  - B) **Risk** – Documentation for activity groups is necessary to ensure that all activities have been properly approved, have a certified sponsor of that activity, a current student roster and a constitution.
  - C) **Recommendation** – Student activity personnel should maintain and retain required documentation to include club approval, club constitution, current staff sponsor and current student roster for all active clubs and groups.
  - D) **School Response** – Winter Alyeska is an academic intensive class and not a club and should be labeled as such. The Spanish Club was not an active club it just had left over funds from a Panama intensive class trip which were transferred evenly to the travel scholarship account and the intensive scholarship account.
  - E) **Administration Comments** – The Administration believes the school is responsive to the finding and recommendation.
2. **Transfers:** The Student Activities Accounting Manual (SAAM) pp. 51-52 states all fund transfers require completion of the transfer authorization form that includes all details and appropriate signatures.
  - A) **Finding** – Five transfers for a total of \$516 did not have an approval signature prior to the transfer.
  - B) **Risk** – Unauthorized transfers have risk of incorrect coding, or amount as there is not a second individual to verify the accuracy and completeness of the transfer and its supporting documentation.
  - C) **Recommendation** – Before any transactions are entered or recorded into the accounting system, documentation of who prepared the transaction and who approved the transaction should be documented.

## STELLER SECONDARY SCHOOL, Continued

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- D) School Response – All transfers must have an approval signature before inputting them into the accounting system. Both activity clerk and principal signatures must be on the document and dated the same date as the transfer for accuracy and completeness of the transfer.
  - E) Administrative Comments – The Administration believes the school is responsive to the finding and recommendation.
3. Cash Receipts: The SAAM states on pp. 10, 49, 69, 72, 73 that all cash receipts including voided receipts must be accounted for and filed (reported) in numerical sequence order.
- A) Finding – There were gaps in the sequential listing that were unexplained. There appears to have been 4-5 different sets of receipt books/numbers used during the year with unexplained breaks within these sequences as well. Due to this we were unable to determine the number or dollar amount of missing receipts, if any.
  - B) Risk – There is risk that duplicates or unaccounted for breaks in the cash receipt system can lead to incorrect reporting or fraud.
  - C) Recommendation – Receipts should be written in sequence order without duplicates. All voided receipts and parts thereof should be accounted for. Separate receipt books should be kept for centralized and decentralized activity.
  - D) School Response – Gaps in sequential listing were due to receipt books held by teachers. Teachers had been writing their own receipts for their intensives and class fees. All receipt books have since been collected at the end of FY2011-12. The activity clerk now has the duty of solely issuing receipts. Separate books are kept for centralized and decentralized activities. This was important to us to make sure all our receipts were accounted for. Once we saw that receipt books were in many different places in the building, we moved all receipts to the main office. By limiting who can write a receipt, we are better able to control where the receipts are.
  - E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.
4. Cash Disbursements: The SAAM p. 24 states, "Disbursement of student activity fund monies must be fully documented."
- A) Finding –
    - (1) A disbursement for \$172.83 did not have the sponsor/teacher's signature on the check request.

## STELLER SECONDARY SCHOOL, Continued

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(2) A reimbursement to a teacher for \$572.65 was overstated by \$1.00. The reimbursement should have been \$571.65.

B) Risk – There is risk that the transaction was recorded incorrectly, as well as increased risk of fraud as there was no documentation of proper review or approval. Without pre-authorization of the purchase funds might not be available thus putting the club in a negative balance. There is also a risk that the items or services being purchased are not required or allowable. This subjects the district to paying for items that it did not benefit from.

C) Recommendation – All purchases for items or services should have a Purchase Request/Pre-Authorization form filled out prior to any checks being written. All disbursements should match or reconcile to the supporting documentation provided for that transaction. All transactions should be reviewed to ensure accuracy and completeness. The purchase order request should be retained as supporting documentation and attached to the corresponding purchase order, invoice and copy of check for audit purposes.

D) School Response –

1. The Purchase Request/Pre-authorization form was not written up by the sponsor before purchase of the product although product was received. The activity clerk was emailed the invoices from the vendor and filled out the form and neglected to get the sponsor's signature before getting the principal's signature. Rules are in place to remind sponsors that they must fill out a blue form before making a purchase and check to see if there are funds available for the purchase and then get principal approval before any order is placed.
2. The reimbursement should have been for \$571.65. This was corrected on 11/16/12 when we reimbursed the same teacher again. He was to receive \$20.85 but instead was paid \$19.85. To correct this type of error from happening again the activity clerk attaches an adding machine tape total when there are multiple receipts being reimbursed and rechecks work to make sure that the multiple total is correct.

The office and the administrator have worked hard to ensure teachers in our building follow the correct protocol for reimbursements. We will continue to train our staff on the correct procedures.

E) Administration Comments – The Administration believes the school is responsive to the finding and recommendation.

**STELLER SECONDARY SCHOOL, Continued**

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5. **District Revenue and Cost Reimbursements:** Supporting documentation for the purchases being reimbursed were reviewed and found to be properly approved and expended. All cash receipts and cost reimbursement payments were reviewed and it was determined that the funds were correctly credited to the student activity group that had originally expended the funds. During FY2011-12 the school received reimbursements from the district totaling \$2,500, as follows:

Travel scholarships	\$ 2,500
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6. **Vending Machine Revenue and Principal's Account:** Through inquiry of student activities personnel, it was determined that the school earned \$4,849 in vending machine revenue in FY2011-12. The funds were used for the following expenditures:

Beginning balance	\$ 0
Receipts	4,849
Alternative education fund	484
General fund	2,184
Operational group	1,697
Yearbook	484
	<u>4,849</u>
Ending balance	\$ 0

Steller Secondary School does not have a principal's account.

7. **Safeguarding of Assets:** Through inquiry of student activities personnel, it was determined that there are adequate safeguards in place to ensure all cash collected is deposited intact. The school has a lock box to secure cash collected and access is limited to the student activities clerk, administrative assistant, and principal. Ten cash receipts and determined the average days outstanding before a deposit was recorded in the bank account was 3.6 days.

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# **Anchorage School District - Student Activities**

## **Attachment A - Revenue Analytical**

**June 30, 2012**

<b>Anchorage Hockey Association</b>	<b>Totals FY2008-09</b>	<b>Totals FY2009-10</b>	<b>Totals FY2010-11</b>	<b>Totals FY2011-12</b>	<b>% Change From FY2010-11 to FY2011-12</b>	
Hockey Fund	-	-	6,818	47,586	<del>631,450</del> 598%	1
Gate Receipts	65,626	71,686	61,724	73,665	58,770 19%	1
Salaries	31,077	44,307	47,728	-	-100%	1
	96,703	115,993	116,270	121,251	167,432	

- 1 Anchorage Hockey Association changed which accounts it used to account for its activity from FY2010-11 to FY2011-12. After this is taken into account total receipts only changed 4%.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Bartlett High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	41,801	99,095	68,487	52,110	-24%	1
Athletic Support Groups	150,709	68,386	74,737	99,953	34%	2
Academic	103,830	153,103	113,636	76,027	-33%	3
Foreign Language & Culture Club	35,121	47,956	15,821	36,635	132%	
Graduating Classes	3,374	14,269	25,863	27,782	7%	
Honor & Recognition Organizations	570	625	252	108	-57%	
General Activities	42,119	87,698	59,484	86,668	46%	4
Miscellaneous	14,304	15,148	22,941	15,323	-33%	5
Clubs & Organizations	16,545	17,572	28,385	25,609	-10%	
Scholarships / Memorial	265	815	615	1,210	97%	
Inactive Accounts	29,771	11,297	-	50	100%	
	438,409	515,964	410,221	421,475		

- 1 For Athletic accounts in FY2008-09 they had higher officials billing and thus making higher region billing to each school to be paid back to Bartlett in FY2009-10 and FY2010-11.
- 2 Athletic Support Group accounts show an increase due to several fundraisers and trips of organizations for certain groups for FY2011-12.
- 3 Academic groups Band and German Club saw declines due to travel to different locations each year (location will raise or lower cost) thus causing a fluctuation in revenues between school years. In addition year book sales had a decline.
- 4 Bartlett General Activities has reimbursement funds that come from district support to help offset the activities account, as well as transferring vending revenue in and out to cover negative balances to these accounts, this is also a factor in the change in Athletic accounts revenue. General activities also receives reimbursement from ASD to cover their expensive officials billing which increases each schools portion as well.
- 5 Miscellaneous revenues will on any given year have more or less funds from AP testing fees depending on the number of students who chose to take the test in any given year. This is the same for their clubs and organizations, they have fundraisers that generate funds for sheds , plays, key club depending on activity revenue increases or decreases.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

<b>Begin Middle School</b>	<b>Totals</b>	<b>Totals</b>	<b>Totals</b>	<b>Totals</b>	<b>% Change From</b>	
	<b>FY2008-09</b>	<b>FY2009-10</b>	<b>FY2010-11</b>	<b>FY2011-12</b>	<b>FY2010-11 to FY2011-12</b>	
Athletics	208	185	-	-	0%	
Athletic Support & Booster Clubs	42	322	193	407	111%	
Academic & Vocational	31,101	15,193	31,847	22,167	-30%	1
World Language & Culture Clubs	156	-	232	-	-100%	
Honor & Recognition	1,305	1,580	970	516	-47%	
General Activities	15,789	25,549	23,551	24,477	4%	
Miscellaneous	8,993	6,354	2,755	5,488	99%	2
Clubs & Organizations	3,922	3,029	4,090	6,678	63%	3
Scholarship & Memorial	-	500	600	600	0%	
Middle School Teams	13,471	11,800	15,036	14,309	-5%	
	<u>74,987</u>	<u>64,512</u>	<u>79,274</u>	<u>74,642</u>		

1 In FY2010-11 the construction club built a shed which was sold in the same year, this project was discontinued in FY2011-12, the Music Festival in FY2010-11 generated more revenue than in FY2011-12, PTSA donated money in FY2010-11 but did not in FY2011-12 and Student Government did not hold as many dances and fundraisers in FY2011-12 which cumulatively resulted in the decrease in receipts for the year.

2 Receipts increased due to the fact that the library received a donation from PTSA, had a silent auction, and additional book fair in FY2011-12.

3 Increases in FY2011-12 were due to Wind Turbines receiving a donation and Lego League also receiving additional funding in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Central Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	793	8,494	250	278	11%	
Academics	27,484	20,030	5,830	12,033	106%	1
Foreign Language & Culture Club	26,440	3,536	33,115	5,706	-83%	2
Honor & Recognition Groups	1,684	3,771	4,463	4,132	-7%	
General Activities	19,434	9,990	13,904	7,567	-46%	3
Miscellaneous	4,124	14,514	7,411	5,112	-31%	4
Clubs & Organizations	112	179	-	400	100%	
Middle School Teams	18,559	21,942	26,390	22,702	-14%	5
Vocational	11,176	10,097	15,381	10,424	-32%	6
Inactive Accounts	3,590	-	-	-	0%	
	113,396	92,553	106,744	68,354		

- 1 In FY2011-12 there was increased fund raising activities for Robotics and Science Intensives.
- 2 In FY2010-11 there was a trip to Europe and there was no similar trip in FY2011-12 which accounts for the total decrease.
- 3 There were two fundraisers in FY2010-11 which went to Student Assistance and PE funds rather than to General Activities. However there vending receipts were greater in FY2011-12 and there was also grant money in FY2011-12 which lessened the decrease.
- 4 There was a music fundraiser in FY2010-11 which did not occur in FY2011-12.
- 5 Fund raising activity was greater in FY2010-11 than FY2011-12.
- 6 There was a decrease in year book sales and the Technology class saw lower participation.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Chugiak High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	62,101	84,224	71,393	47,052	-34%	1
Athletic Support Groups	129,818	113,191	171,966	136,836	-20%	2
Academic	195,729	272,454	303,032	199,849	-34%	3
Foreign Language	2,520	69,070	2,951	74,147	2413%	4
Graduating Classes	21,610	28,112	31,818	19,090	-40%	
Honor & Recognition	185	10	35	120	243%	
General Activities	57,483	86,133	34,306	39,160	14%	
Miscellaneous	27,669	35,851	31,076	27,826	-10%	
Clubs & Organizations	7,360	8,356	8,629	11,359	32%	5
Scholarships	4,662	1,500	1,420	1,670	18%	
inactive Accounts	13,877	1,787	-	9,775	100%	6
	523,014	700,688	656,626	566,884		

- 1 FY2011-12 brought in less in gate receipts because Region Wrestling was changed over to a Region account rather than accounted for in the Athletics fund. There were also more gate receipts in FY2010-11 due to an increased number of soccer games.
- 2 Decreased due to Competition Cheer raising an additional \$28,000 for a trip in FY2010-11 which did not occur in FY2011-12. The remainder of the difference is due to the fact that receipts from Mustang Market was accounted for in this group in prior years and was not in FY2011-12.
- 3 Choir, band, and orchestra went on trips in FY2010-11 to Hawaii and New York which did not occur in FY2011-12.
- 4 Germany club raised \$72,000 for a trip to Germany in FY2011-12 and there was no such trip in FY2010-11.
- 5 \$5,000 grant was received in FY2011-12 for Every 15 Minute campaign.
- 6 At year end the Graduating Class of 2012 was moved to inactive and the funds were transferred out at the beginning of FY2012-13.

Chugiak Raffle	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Raffle Activities	-	-	2,900	-	-100%	1
CHS Raffle BBB	-	8,235	-	-	0%	
CHS Raffle GBB	2,171	-	-	-	0%	
CHS Raffle Volleyball	1,423	5,225	2,263	-	-100%	1
CHS Raffle Class of 2011	468	-	-	-	0%	
	4,062	13,460	5,163	-		

- 1 There was an assortment of raffles in FY2010-11 but none occurred in FY2011-12, which explains that lack of activity in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Clark Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	-	-	-	-	0%	
Athletic Support Groups	-	-	397	-	-100%	
Academic	-	7,485	9,742	10,165	4%	
Foreign Language & Culture Club	-	1,037	-	-	0%	
Honor & Recognition	-	-	56	-	-100%	
General Activities	663	20,419	41,261	24,598	-40%	1
Miscellaneous	-	-	1,123	-	-100%	
Clubs & Organizations	-	15	70	264	277%	
Middle School Teams	-	4,607	2,553	6,183	142%	2
	663	33,563	55,202	41,210		

1 Approximately \$18,000 of the decrease is due to receipts collected at the school store. From FY2010-11 to FY2011-12 the store cut its hours from five to two days a week.

2 Increase in FY2011-12 is due to an increased number of fundraisers in the current year.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Cook Inlet Football	Totals	Totals	Totals	Totals	% Change From	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2010-11 to FY2011-12	
Gate Receipts	91,192	112,883	91,189	137,653	51%	1
Net Proceeds	18,044	1,927	-	-	0%	
Personnel	-	1,725	6,938	-	-100%	2
Administration	28,032	-	-	1,235	100%	
Overage/Shortage	-	12,085	43,792	11,024	-75%	3
Contracted Services	-	-	-	-	0%	
Concessions	6,521	4,390	3,696	6,250	69%	4
Awards	-	-	-	-	0%	
	143,789	133,010	145,615	156,162		

- 1 In FY2011-12 gate was charged for girls games along with boys games. In FY2010-11 only boys games were charged gate which caused an increase in receipts for FY2011-12.
- 2 In FY2010-11 all revenue derived was from the Ed Center for reimbursements of non-District field workers related to Girls Flag Football. In FY2011-12 the activity did not have non-District field workers which they reimbursed.
- 3 In FY2011-12 the activity had a larger amount of gate receipts which led them to require and receive less receipts from the eight other Anchorage high schools to cover the season loss.
- 4 Concession receipts increased as a new payment plan was instituted in FY2011-12 related to concessions sold at games. In FY2010-11, a percentage of net was due from each event's concession earnings. In FY2011-12 this was changed to a flat rate (\$250) per boys varsity game.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Dimond High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	59,036	116,848	156,783	66,733	-57%	1
Athletic Support Groups	75,410	140,284	101,518	103,803	2%	
Academic	148,954	224,824	148,796	155,046	4%	
Foreign Language & Culture Club	-	501	6,731	10,528	56%	2
Graduating Classes	-	2,427	22,760	20,033	-12%	
Honor & Recognition Clubs	345	3,158	2,689	1,935	-28%	
General Activities	112,193	42,218	70,529	54,881	-22%	3
Miscellaneous	696	408	284	638	125%	
Clubs & Organizations	95,515	37,197	36,954	55,267	50%	4
Scholarships / Memorial	4,200	5,000	4,250	2,200	-48%	5
Inactive Accounts	26,201	18,185	4,526	150	-97%	
	522,550	591,050	555,820	471,214		

- 1 In FY2011-12 several athletic teams had no revenues generated, while others had reduced activity.
- 2 There was increased fund raising activity in FY2011-12 for the German Club.
- 3 There was decreased fund raising activity in FY2011-12 for the General Activities.
- 4 There was increased revenues in FY2011-12 for the Library ERC.
- 5 There was a decrease in the amount of donations received in FY2011-12 for scholarships.



# Anchorage School District - Student Activities

## Attachment A - Revenue Analytical, Continued

Eagle River High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics (interscholastic)	47,881	78,960	112,002	99,100	-12%	
Athletic Support & Booster Clubs	39,744	51,304	77,789	64,762	-17%	1
Academic & Vocational	138,037	52,456	108,533	66,082	-39%	2
Foreign Language & Culture Club	-	600	-	354	100%	
Graduating Classes & Senior Activities	14,978	27,861	18,724	18,055	-4%	
Honor & Recognition	30,577	33,012	29,562	22,994	-22%	3
General Activities	32,803	36,998	38,948	39,951	3%	
Miscellaneous	20,459	21,056	18,721	5,762	-69%	4
Clubs & Organizations	6,406	10,476	8,733	6,491	-26%	5
Inactive Accounts	7,882	-	-	241	100%	
	338,767	312,723	413,012	323,792		

*Handwritten:*  
Athletics  
8-1-11

1 Girls Basketball traveled and Rifle Club fundraised less (-\$7,000 & -\$8,600), Football and Football Cheer fundraised more (+\$3,700 & +\$7,700), Volleyball did not attend or raise money for camp in FY2011-12 (-\$5,300) and Cross Country did not raise money for or purchase new uniforms in FY2011-12 (-\$1,500) which they did in FY2010-11.

*Handwritten:*  
Academic

2 Chorus traveled to and fundraised for a NYC trip (-\$59,000) in FY2010-11 which they did not attend in FY2011-12, Marine Biology and Student Government increased their receipts through fundraisers in FY2011-12 (+\$2,500 & \$2,600). AFJROTC also established an account in FY2011-12 which did not exist prior (\$+10,000).

*Handwritten:*  
Senior & AS

3 Yearbook had reduced sales in FY2011-12 of approximately \$6,300.

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Misc

4 Counseling had approximately \$13,000 less receipts in FY2011-12 related to IFAS AP Testing.

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2-16-11-11

5 The addition of a United Nation Coordinator resulted in an approximate \$2,500 added receipt in FY2011-12 compared to FY2010-11.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

East High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	92,921	66,957	56,206	101,178	80%	1
Athletic Support Group	72,790	107,825	127,568	76,496	-40%	2
Academic	117,848	117,331	72,290	99,533	38%	3
World Language and Culture	661	887	25,518	2,096	-92%	4
Graduation Classes	3,517	27,267	29,022	23,818	-18%	5
Honor and Recognition	5,081	5,103	3,222	1,717	-47%	
General Activities	71,953	54,491	58,834	55,541	-6%	
Miscellaneous	43,096	46,677	53,275	48,906	-8%	
Clubs and Organizations	32,323	41,005	50,979	57,738	13%	
Inactive Account	18,831	-	-	-	0%	
	459,021	467,543	476,914	467,023		

- 1 In FY2011-12, Football traveled to Juneau which resulted in an additional \$40,000 in receipts to cover the costs to charter aircraft.
- 2 In FY2010-11 there was more fundraising by the Football and Swim teams.
- 3 In FY2011-12, there were additional receipts to cover the costs to present a major musical (which is done every 2 years), as well as Band raised additional funds to go to Sitka in FY2011-12.
- 4 In FY2010-11 there were additional receipts related to student trips to France and New York City which did not occur in FY2011-12.
- 5 In FY2011-12, the classes held 2 less dances which resulted in the reduction in receipts.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Goldenview Middle School	Totals	Totals	Totals	Totals	% Change From	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2010-11 to FY2011-12	
Athletics ✓	5,611	7,496	10,536	8,855	-16%	1
Athletic Support Groups ✓	5,287	8,981	18,904	14,421	-24%	2
Academic ✓	77,952	107,471	183,973	211,670	15%	3
Foreign Language & Culture Club ✓	425	503	386	600	55%	
Honor & Recognition	790	2,272	795	75	-91%	
General Activities	19,968	22,275	20,767	21,983	6%	
Miscellaneous	7,377	7,848	3,162	67	-98%	4
Clubs & Organizations	9,674	2,253	10,464	11,867	13%	
Middle School Teams	46,830	56,091	56,423	61,122	8%	
Vocational	5,101	5,730	5,255	4,743	-10%	
	179,015	220,920	310,665	335,403		

1 Decrease due to Wrestling and Volleyball doing less fundraising in FY2011-12.

2 In FY2010-11 PE shirts were made mandatory, sales for said shirts decreased in FY2011-12 as many students already had purchased shirts in the prior year.

3 Increased fund raising activity in FY2011-12 for Band for out of district travel.

4 In FY2011-12 the Build-A-School Project did not have any activity compared to \$3,000 received in FY2010-11.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Gruening Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	2,513	4,062	5,423	4,071	-25%	1
Academics	37,320	29,947	41,856	38,952	-7%	
Foreign Language	126	-	-	100	100%	
Honor & Recognition	1,520	1,207	1,354	1,787	32%	
General Activities	28,419	17,355	20,906	16,853	-19%	2
Miscellaneous	150	1,503	2,410	1,099	-54%	3
Clubs/Organizations	9,989	8,390	7,841	7,688	-2%	
Middle School Teams	26,732	17,433	24,798	25,701	4%	
	106,769	79,897	104,588	96,251		

1 Increase due to purchase of approximately \$1,500 of blue activity shirts at the end of FY2010-11.

2 There was decreased sales at the Colt Café during FY2011-12.

3 There was decreased activity received in FY2011-12 for the Library and Nurses accounts.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Hanshew Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	9,078	-	10,319	18,661	81%	1
Academic	12,641	-	14,910	35,064	135%	2
Foreign Language	-	-	181	132	-27%	
Honor & Recognition	4,072	-	716	2,258	215%	
General Activities	5,334	-	18,868	17,182	-9%	
Miscellaneous	1,412	-	1,871	2,022	8%	
Clubs & Organizations	-	-	-	-	0	
Teams	26,434	-	39,105	34,927	-11%	
	58,971	-	85,970	110,246		

1 Increase is due to increase in additional students purchasing gym shirts, a Dairy Queen fundraiser, and water sales fundraiser.

2 Increase due to some balances being carried over from previous years, there were an increased number of fundraisers for activities, and Hanshew took over the yearbook resulting in increased related receipts.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

King Career Center	Totals	Totals	Totals	Totals	% Change From	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2010-11 to FY2011-12	
Athletics	1,858	2,833	2,156	2,696	25%	1
Academic	58,247	61,017	34,954	45,324	30%	2
General Activities	16,506	12,154	12,357	15,032	22%	2
Miscellaneous	11,032	11,555	8,544	14,851	74%	3
Clubs & Organizations-	7,985	9,768	7,545	10,674	41%	4
Scholarship / Memorial	5,467	5,688	7,077	9,479	34%	5
	101,095	103,015	72,633	98,056		

- 1 Increased due to summer school lab fees, there were more banners purchased, and their plant sales increased in FY2011-12 over the prior year.
- 2 General activities increased due to SOS luncheons increasing and additional student promotion of KCC.
- 3 Miscellaneous increased due to a rise in conference attendance.
- 4 Clubs and organizations increased due to food sales increasing during the 3rd session.
- 5 Increase due to a fundraiser for culinary art student to attend a conference with their instructor and a second year scholarship used that is held for two years.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Mears Middle School	Totals	Totals	Totals	Totals	% Change From	
	FY2008-09	FY2009-10	FY2010-11	FY2011-12	FY2010-11 to FY2011-12	
Academic	5,665	9,885	17,810	15,705	-12%	
Honor/Recognition	-	963	3,980	1,113	-72%	1
General Activities	12,838	16,565	13,927	26,328	89%	2
Miscellaneous	6,538	18,002	16,311	6,386	-61%	3
Clubs & Organizations	435	800	875	395	-55%	
Middle School Teams	35,279	36,009	31,011	31,964	3%	
	60,755	82,224	83,914	81,891		

- 1 Honor/Recognition received grant funds in FY2010-11 that they did not have in FY2011-12.
- 2 There were an increased number of field trips and dances in FY2011-12 which brought in related receipts. As well as more money was allocated to General Activities in FY2011-12 than Miscellaneous in FY2010-11.
- 3 More money was allocated to General Activities in FY2011-12 than Miscellaneous in FY2010-11.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Mirror Lake Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	1,032	1,115	620	1,035	67%	
Academic	221,872	139,254	96,590	20,892	-78%	1
Honor & Recognition	3,248	-	2,891	3,596	24%	
General Activities	11,153	9,182	11,512	8,469	-26%	2
Miscellaneous	4,182	5,094	4,478	5,025	12%	
Clubs & Organizations	-	-	518	-	-100%	
Middle School Teams	10,560	10,863	12,321	24,447	98%	3
Inactive Accounts	1,085	-	-	-	0%	
	<u>253,132</u>	<u>165,508</u>	<u>128,930</u>	<u>63,464</u>		

- 1 In FY2011-12 they did not attend the Band Festival as they had in FY2010-11 which resulted in a large decrease in fund raising.
- 2 There was decreased activity in the General Activity accounts in FY2011-12.
- 3 In FY2011-12 there was decreased fund raising activity by the teams.



## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Polaris K-12	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletic Support	438	-	-	-	0%	
Academic & Vocational	76,477	87,290	66,137	61,947	-6%	
General Activities	1,585	3,939	5,407	6,906	28%	1
Miscellaneous	25,409	60,183	9,586	90,007	839%	2
Clubs & Organizations	13,119	12,285	12,069	10,282	-15%	
Scholarships	4,000	4,000	4,000	4,000	0%	
	121,028	167,697	97,199	173,142		

1 The school received more ASD reimbursements in FY2011-12 than prior years which makes up the entire difference.

2 Account increased approximately \$84,000 due to a trip to Galapagos attended in FY2011-12 which occurs every second year.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Romig Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	6,167	1,578	4,179	2,166	-48%	1
Athletic Support Groups	-	500	430	2,587	502%	
Academic	26,597	26,485	39,685	85,943	117%	2
Foreign Language & Culture Club	39,968	39,222	59,857	157,902	164%	3
Honor/Recognition Organ.	593	-	350	1,133	224%	
General Activities	31,184	24,617	23,743	37,880	60%	4
Miscellaneous	8,361	3,966	3,730	2,645	-29%	
Clubs & Organizations	604	646	818	1,169	43%	
Middle School Teams	28,912	33,013	36,716	37,444	2%	
	142,386	130,027	169,508	328,869		

- 1 Romig PTSA donated an additional \$1,300 in FY2010-11 compared with \$50 in FY2011-12. There was also a Triathlon run through Athletics in FY2010-11 which did not occur in FY2011-12.
- 2 Romig Band took a trip to California for a music festival in FY2011-12 which did not occur in FY2010-11.
- 3 Russian Immersion and Spanish Immersion took trips to Russia & Puerto Rico in FY2011-12 which did not occur in FY2010-11.
- 4 There were an increased number of Fundraisers held by each team in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Save High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
✓ Arctic Survival	2,230	-	3,135	-	-100%	1
✓ Senior Activity	807	1,771	1,406	1,362	-3%	
✓ General Activities	5,473	7,062	2,978	1,780	-40%	2
Snack Cart	7,337	5,039	3,006	4,820	60%	3
✓ Vending	3,213	1,766	1,591	773	-51%	
✓ Close Up	-	4,706	595	1,600	169%	4
	19,060	20,344	12,711	10,335		

- 1 The Arctic Survival account had no activity in FY2011-12 as the activity did not occur. Arctic Survival occurs every other or every third year depending on staff and student interest.
- 2 The General Activities account decreased in FY2011-12 due to a Scholarship account (\$1000) which was previously accounted for in this fund was moved to its own fund.
- 3 The Snack Cart increased its sales by \$1,800 due to improved food and drink choices accompanied by a slight increase in the sales price of food and drink items. The increase in sales was also impacted by the inclement weather last winter which caused more students to purchase items from the Snack Cart.
- 4 The Close Up account increased due to a private donation of \$1,500 in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Service High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	85,084	93,292	98,169	29,368	-70%	1
Athletic Support Groups	76,164	106,446	73,560	70,332	-4%	
Academic	165,167	162,046	174,069	126,445	-27%	2
Foreign Language	32,725	37,495	7,980	38,210	379%	3
Graduating Classes	1,354	4,223	12,103	40,416	234%	4
Honor & Recognition	2,087	820	405	220	-46%	
General Activities	67,886	45,972	41,659	39,067	-6%	
Miscellaneous	51,293	56,882	57,168	45,673	-20%	5
Clubs & Organizations	3,990	27,283	29,696	48,959	65%	6
Inactive Accounts	46,151	43,538	29,229	-	-100%	7
	531,901	577,997	524,038	438,690		

- 1 Decrease due to Boys and Girls Basketball not traveling, Competition Cheer did not buy new uniforms and Football boosters paid for travel in FY2011-12.
- 2 Yearbook revenue decrease by \$30,000.
- 3 German travel exchange occurred in FY2011-12 which did not in FY2010-11.
- 4 There was a large increase in receipts due to Senior class fundraising being very successful in FY2011-12. There was also a Senior Fun Day account set up in FY2011-12 for parent donations.
- 5 There was a decrease in receipts due to Graduation support paying for buses which was not refunded in FY2011-12. There was also a decrease due to a one time grant for the Every 15 Minutes program FY2010-11.
- 6 Clubs & Organizations increased due to several new clubs being added in FY2011-12, the HOSA program alone has an increase of \$17,000.
- 7 In FY2011-12 inactive accounts were zeroed out, the Senior Class has a few expenses that carried over to the current year, and the remainder was reallocated to the remaining classes and student government.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

South High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	31,510	38,359	37,411	30,285	-19%	1
Athletic Support Groups	64,378	94,006	106,674	113,511	6%	
Academic	162,003	238,684	160,380	243,152	52%	2
Foreign Language & Culture Club	5,340	39,975	4,451	33,660	656%	3
Graduating Classes	1,943	8,360	39,299	33,247	-15%	
Honor & Recognition Organization	1,365	1,326	1,323	1,102	-17%	
General Activities	162,847	126,126	114,184	95,573	-16%	4
Miscellaneous	68,832	69,688	72,510	55,802	-23%	5
Clubs & Organizations	5,054	8,105	8,327	32,734	293%	6
Inactive Activity/Club	75,601	69,851	54,714	275	-99%	
	578,873	694,480	599,273	639,341		

- 1 In FY2011-12 Region Cheer made money and therefore did not have to bill the other schools for a deficit. This made for a lower balance in receipts in FY2011-12 as they did not receive payments from other schools.
- 2 In FY2011-12 South Band took a trip to Florida resulting in an increase in receipts.
- 3 In FY2011-12 South German club took a trip resulting in an increase in receipts.
- 4 In FY2011-12 rather than be reimbursed by the district through IFAS, the majority of the transactions were via direct pay to Vendors directly from IFAS. This resulted in less receipts going through the decentralized accounting system.
- 5 In FY2011-12 the sales of AP Exams were down significantly in comparison to years past, resulting in a decrease in receipts.
- 6 Deactivated accounts amounting to approximately \$30,000.00 resulted in the appearance of an increase in receipts.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Steller Secondary School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Academic & Vocational	75,900	94,826	56,602	90,941	61%	1
World language Clubs	-	-	2,022	600	-70%	2
Graduating Classes	8,085	5,228	8,233	6,286	-24%	3
General Activities	14,610	21,977	13,945	12,543	-10%	
Miscellaneous	1,455	2,148	1,653	2,438	47%	
Clubs & Organizations	1,131	6,186	3,993	859	-78%	4
Scholarship & Memorial	1,245	332	2,450	13,348	445%	5
Inactive Accounts	17,859	-	-	290	100%	
	120,285	130,697	88,898	127,305		

- 1 Increase due to two winter intensives in December 2012 that began accepting prepayments for the trips in March 2012.
- 2 The Spanish club raised money for a Panama trip in the FY2010-11 school year which did not occur in FY2011-12.
- 3 The 2011 graduating class ran a larger than normal fundraiser resulting in an increase in receipts.
- 4 The Drama club was funded by a grant in the FY2010-11 fiscal year and not in the FY2011-12 fiscal year.
- 5 The Steller parent group decided to give a larger percentage to scholarship funds rather than technology to give students travel opportunities in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

Wendler Middle School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	551	79	706	880	25%	
Academic	23,286	14,381	9,181	15,958	74%	1
Honor & Recognition	45	55	459	.	-100%	
General Activities	19,809	23,674	24,415	20,826	-15%	
Miscellaneous	984	305	689	2,375	245%	2
Clubs & Organizations	4,132	1,681	2,532	1,053	-58%	3
Middle School Teams	6,468	7,238	7,062	9,471	34%	4
	55,275	47,413	45,044	50,563		

- 1 There was increased fund raising for School Business Partnership and for Orchestra to help pay for busses for field trips and towards a coffee shop in FY12-13. Additionally, a profit was made for gym uniforms that we have not seen in recent years.
- 2 Two new fundraisers were run in FY2011-12: Scholastic Book Fair and Pennies for Patients.
- 3 Insite used to be active for community events but that has now been replaced with School Business Partnership which is accounted for in another category.
- 4 There was increased fundraising for field trips in FY2011-12.

## Anchorage School District - Student Activities

### Attachment A - Revenue Analytical, Continued

West High School	Totals FY2008-09	Totals FY2009-10	Totals FY2010-11	Totals FY2011-12	% Change From FY2010-11 to FY2011-12	
Athletics	51,950	79,155	43,974	33,897	-23%	1
Athletic Support	140,582	107,296	129,461	121,117	-6%	
Academic	305,519	192,881	249,425	209,445	-16%	2
Foreign Language & Culture Club	32,016	21,700	19,362	9,227	-52%	3
Graduating Classes	17,652	26,782	38,663	28,398	-27%	4
Honor/Reception Organizations	4,305	8,753	10,641	11,057	4%	
General Activities	66,731	49,358	117,285	66,241	-44%	5
Miscellaneous	33,805	58,080	32,030	67,863	112%	6
Clubs & Organizations	83,473	69,416	161,724	48,523	-70%	7
Raffle Accounts	-	-	3,425	-	-100%	
Inactive Accounts	24,752	16,496	-	20,600	100%	
	760,785	629,917	805,990	616,368		

- 1 There was approximately \$4000 more in gate receipts in FY2011-12 as well as receipts related to transfer of funds to adjust deficit accounts, however region activity saw a decline of \$15,000 in FY2011-12.
- 2 In FY2010-11 West Band fundraised and took trip to Caribbean which did not occur in FY2011-12.
- 3 In FY2010-11 Russian Club fundraised and took trip to Russia, decreasing receipts in FY2011-12.
- 4 Prom Tickets increased in price for FY2011-12, however in FY2010-11 the graduating class was more successful in fund raising compared to FY2011-12.
- 5 Large grant from Alumni was put into this account In FY2010-11 for career resource office furniture, however the funds have since been sent to the District office per ASD policy.
- 6 in FY2011-12 a new account "West Gear" was started, the sales have been very successful.
- 7 In FY2010-11 Drama club fundraised and took trip to Scotland.