

# ASD INTERNAL AUDIT REPORT

2014-03

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Decentralized Student Activity Cash Collections

Anchorage School District

October 30, 2014

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MUNICIPALITY OF ANCHORAGE  
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October 30, 2014

Anchorage School District Superintendent and Members of the School Board:

I am pleased to present **ASD Internal Audit Report 2014-03, Decentralized Student Activity Cash Collections, Anchorage School District** for your review. A brief summary of the report is presented below.

We have completed an audit of cash collections from the Anchorage School District's decentralized student activity funds. The objective of this audit was to identify and present decentralized student activity cash collection statistics and to determine if the schools' process to account for cash collections was consistent with Anchorage School District policies and procedures. To achieve our objective we visited 23 schools with decentralized accounts and interviewed Anchorage School District staff. We obtained decentralized cash collections data for the past five years, from fiscal year 2008-09 through fiscal year 2012-13, to identify trends. In addition, we reviewed bank reconciliations and raffle ticket activity.

Based on our review, we found that improvements are needed to better account for cash collections in decentralized accounts. For example, some funds maintained in the decentralized student activity accounts were not consistent with the definition of student activity funds. In addition, some Datateam Activities Accounting Pro (AA Pro) reports contained inaccurate totals and omitted data, bank reconciliations were not always submitted to the Accounting department, and decentralized student activity cash collections were not always accounted for in AA Pro. Finally, one high school conducted a raffle in fiscal year 2012-13 using an expired gaming permit and documentation was missing for some raffle ticket sales.

There were six findings in connection with this audit. Management was responsive to the findings and recommendations.



Peter Raiskums, CIA, CFE, CGFM  
Director, Internal Audit

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**ASD Internal Audit Report 2014-03**  
**Decentralized Student Activity Cash Collections**  
**Anchorage School District**

**Introduction.** The Anchorage School District (District) allows schools to manage their student activity funds with their own checking accounts, using an accounting system called Datateam Activities Accounting Pro (AA Pro). These funds are known as decentralized student activity funds. Cash collections for decentralized student activity funds include activities such as field trip collections, ticket sales for athletic events (gate receipts), and vending machine proceeds.

AA Pro is separate from Integrated Financial and Administrative Solution (IFAS), the District's central accounting system. AA Pro is used to account for most of the District's 27 decentralized checking accounts at 23 schools, with some schools having more than one decentralized account. Decentralized cash collections, initially accounted for in IFAS, are reconciled monthly and later allocated to decentralized accounts via adjustments. The District created the Student Activity Funds Accounting Manual (Activity Manual) to address the proper way to collect, document, and monitor cash collections in AA Pro.

Decentralized funds are deposited in separate bank accounts set up, reconciled, and managed by the schools. The 23 schools are responsible for submitting monthly bank reconciliations to the Accounting Department (Accounting). In fiscal year (FY) 2012-13, decentralized cash collections totaled over \$4.9 million.

**Objective and Scope.** The objective of this audit was to identify and present decentralized student activity cash collection statistics and to determine if the schools' process to account for cash collections was consistent with District policies and procedures. To achieve our objective we visited



23 schools with decentralized accounts and interviewed District staff. We obtained decentralized cash collections data for the past five years, from FY 2008-09 through FY 2012-13, to identify trends. In addition, we reviewed bank reconciliations and raffle ticket activity.

The audit was conducted in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review, and accordingly, included tests of accounting records and such other auditing procedures as we considered necessary in the circumstances. The audit was performed during the period of January through April 2014. The audit was requested by the Anchorage School Board Budget and Audit Committee.

**Overall Evaluation.** Improvements are needed to better account for cash collections in decentralized accounts. For example, some funds maintained in the decentralized student activity accounts were not consistent with the definition of student activity funds. In addition, some AA Pro reports contained inaccurate totals and omitted data, bank reconciliations were not always submitted to Accounting, and decentralized student activity cash collections were not always accounted for in AA Pro. Finally, one high school conducted a raffle in FY 2012-13 using an expired gaming permit and documentation was missing for some raffle ticket sales.

## **FINDINGS AND RECOMMENDATIONS**

### **1. Questionable Student Activity Accounts.**

- a. **Finding.** Some funds maintained in the decentralized student activity accounts were not consistent with the definition of student activity funds, as defined in the District's Activity Manual. According to the Activity Manual, a student activity ". . . is an extracurricular activity of the students of a school or school district." The Activity Manual further states that the nature and extent of an extracurricular activity is determined primarily by the students and is completely self-sustaining except for indirect costs for the use of school facilities.



The following examples are some of the decentralized cash collections we questioned being classified as student activities:

- Athletics – Regional billings between schools for sports such as track and field, swimming, diving, and football.
- Testing – Testing fees collected by the District for advanced placement exams.
- Yearbook – Funds collected by schools for the purchase of yearbooks.
- School Pictures – Funds collected by schools for the purchase of student school pictures.
- Activity Stickers – Funds collected by schools to attend sports events.
- Uniforms – Funds collected by schools for physical education (PE) uniforms.
- Principal's Account – Funds received by various sources to be used at the Principal's discretion.

Based on our review, we question the need for placing district activity funds in decentralized accounts which have little oversight from Accounting. A recent management review completed by the District's Finance Department stated that "... with this autonomy comes the responsibility to maintain accountability." In addition, the management review stated that "In the future, the district could consider some of the following solutions to minimize the risks with regard to student activity funds including ... Require centralization of deposits and disbursements" and "Incorporate student activity accounting into the district accounting system (IFAS)". Placing district activity funds in accounts managed by Accounting minimizes the risk of misappropriation by providing an environment with better internal controls.

- b. **Recommendation.** The Chief Financial Officer should review all decentralized accounts and move non-student related funds to IFAS.

- c. **Management Comments.** Management stated, "The District agrees with the finding and audit recommendation and decentralized accounts will be reviewed to ensure that non-student related funds are moved to IFAS."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

2. **Some AA Pro Reports Were Inaccurate.**

- a. **Finding.** The Year to Date Cash Balance Report (YTD Report) from AA Pro, at two middle schools, contained inaccurate totals and omitted data. Specifically, the YTD Report at one middle school was not reporting fiscal year data correctly. Instead of generating totals for activity from July 1, 2011 through June 30, 2012 the report generated data for calendar year 2012. At a second middle school, the YTD Report showed no activity for FY 2009-10. However, we generated other reports to support activity for the year. Unreliable financial reports impede the objective of a student activity fund accounting system.
- b. **Recommendation.** The Chief Financial Officer and Chief Academic Officer should ensure that all YTD cash balance reports are correct.
- c. **Management Comments.** The Chief Financial Officer stated, "The District agrees with the recommendation that all YTD cash balance reports should be correct."

The Chief Academic Officer stated, "Individual training will occur with the two middle schools that caused this finding."

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

3. **Bank Reconciliations Not Always Submitted.**

- a. **Finding.** Bank reconciliations were not always submitted to Accounting. According to the Activity Manual, “Completed bank reconciliations along with other required monthly reports should be submitted to the Accounting Department no later than the last day of the subsequent month.” We noted that bank reconciliations for a high school raffle account were not submitted to Accounting for the entire FY 2012-13 school year. Submitting timely bank reconciliations allows Accounting to perform additional reviews to resolve any discrepancies noted in the reconciliation.
- b. **Recommendation.** The Chief Academic Officer should ensure bank reconciliations are submitted no later than the last day of the subsequent month.
- c. **Management Comments.** Management stated, “Training will occur during the September 24<sup>th</sup> Activity AP and September 25<sup>th</sup> Middle School AP meetings. Schools will be directed to submit completed bank reconciliations to the Accounting Department no later than the last day of the subsequent month.”
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

4. **Cash Collections Not Always Accounted For in AA Pro.**

- a. **Finding.** Decentralized student activity cash collections were not always accounted for in AA Pro. Specifically, activity for one alternative high school and one high school raffle account were not accounted for in AA Pro. As noted in the Activity Manual, one of the objectives of a student activity fund accounting system is to “ ...



account for student activity funds on a uniform basis in such a manner that the financial condition and result of the year's operations can be certified upon audit by an independent Certified Public Accountant."

One alternative high school tracked cash collections on a spreadsheet instead of AA Pro, which they had not purchased. The school is responsible for paying the annual AA Pro license fee, currently \$584, out of student activity funds. At a second high school, raffle activity was not accounted for in AA Pro, although it had been in previous years. Failing to consistently track cash collections in a uniform process may lead to decreased transparency and decreased oversight by Accounting.

- b. **Recommendation.** The Chief Financial Officer should require that all decentralized funds be accounted for in AA Pro.
- c. **Management Comments.** Management stated, "The district agrees with the recommendation that the high school raffle account should be accounted for in AA Pro and will work with the school to change the structure of their database to ensure transparency of the account and monthly reconciliations are created.

"The alternative high school using spreadsheets to track and report cash collections were exempt from using AA Pro due to the low volume of receipts and disbursements at the school. The district will examine the feasibility of moving the funds into a centrally managed account or purchasing the AA Pro program for this school year."

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

5. **Raffle Conducted Using Expired Gaming Permit.**

- a. **Finding.** A high school conducted a raffle in FY 2012-13 using an expired gaming permit. As noted in Alaska Statute 05.15.020, *Annual permit and fees*, a municipality or qualified organization may conduct a raffle if the municipality or qualified organization applies and pays for a permit, and receives an annual permit issued by the Department of Revenue. According to the Gaming Group at the Department of Revenue, the high school's permit expired on December 31, 2011. Due to staff changes with the school's Activities Principals, the school was not aware that the gaming permit expired.
- b. **Recommendation.** The Chief Academic Officer should ensure that schools verify their permit status with the Department of Revenue, prior to commencing any raffle activities.
- c. **Management Comments.** Management stated, "Training will occur during the September 24<sup>th</sup> Activity AP meeting to discuss raffle procedures."
- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

6. **Raffle Ticket Amounts and Quantities Not Always Documented.**

- a. **Finding.** Documentation was missing for some raffle ticket sales for FY 2012-13. As a result, we could not determine if all proceeds for raffle ticket sales were turned in to the Activities Office in FY 2012-13. Moreover, the school could lose its raffle permit if proper documentation is not maintained.

For example, one high school did not have documentation to support the number of raffle tickets sold, and did not provide beginning and ending ticket numbers. In addition, we were not able to account for used and unused ticket stubs. Since raffle tickets sold for \$3 each, or two for \$5, there was no documentation to show how many were sold at the different prices. Finally, staff indicated that there were instances where coaching staff discarded unused raffle tickets. According to Alaska Revenue Regulations 15 AAC 160.670, *Raffle record*, a permittee shall keep a record of the number of raffle tickets printed, the number of raffle tickets sold, and the number of unsold raffle tickets.

Another high school did not have records to show how much should have been received from raffle ticket sales. Although we were able to determine beginning and ending raffle ticket numbers, raffle tickets were sold out of sequence because multiple individuals sold the tickets, and not all tickets were sold. A single ticket sold for \$3 each, or two for \$5. There were no records to show how many tickets were sold at each price.

We identified one middle school that had a good method to document the number of tickets sold at a certain price. The middle school used a raffle permit that belonged to the School Business Partnership, which is a third-party non-District entity. The School Business Partnership required the middle school to report how many tickets were sold for \$10 for a single ticket, or \$25 for three tickets. The example below is the method used by the middle school to report their raffle proceeds, and beginning and ending raffle ticket numbers.



## Raffle Ticket Accountability

Number of Tickets Printed/Purchased: 100

Beginning Ticket Number: 1

Ending Ticket Number: 100 (100 tickets)

<u>Tickets Sold/Unsold</u>	<u>Ticket Quantity</u>	<u>Cash Collected</u>
Quantity sold at \$10 each:	15	\$ 150
Quantity sold at 3 for \$25:	48	\$ 400
	(16 sets of 3)	
Quantity unsold tickets:	37	\$ 0
Total Raffle Sales:	63	\$ 550
	(100 – 37)	

- b. **Recommendation.** The Chief Financial Officer and Chief Academic Officer should require schools holding raffles to implement a process to report how many raffle tickets were sold, unsold, and how many were sold at a specific price as required by Department of Revenue regulations.
- c. **Management Comments.** The Chief Financial Officer stated, “The District agrees with the recommendation that there should be a process to report the number of raffle tickets sold and unsold, and how many tickets were sold at a specific price.”

The Chief Academic Officer stated, “Training will occur during the September 24<sup>th</sup> Activity AP meeting to discuss raffle procedures, which will include obtaining explicit approval from the Secondary Supervisor for any raffle, verifying a legitimate permit, and utilizing an approved process and form to account for how many tickets were sold, unsold, and how many were sold at specific prices.”

- d. **Evaluation of Management Comments.** Management comments were responsive to the audit finding and recommendation.

**Discussion With Responsible Officials.** The results of this audit were discussed with appropriate District officials.

Audit Staff:  
Brenda Peña, CFE

## Attachment 1

### Decentralized Student Activity Cash Collections

The following cash collection statistics were prepared from unaudited data from AA Pro for FY 2008-09 through FY 2012-13 for the 23 schools with decentralized accounts.

<b>Anchorage High School Hockey Association Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Hockey Fund	\$ 0	\$ 0	\$ 6,818	\$ 47,586	\$ 53,656
Gate Receipts	\$ 65,626	\$ 71,686	\$ 61,724	\$ 73,665	\$ 53,776
Salaries	\$ 31,077	\$ 44,307	\$ 47,728	\$ 0	\$ 0
Total Cash Collections	\$ 96,703	\$ 115,993	\$ 116,270	\$ 121,251	\$ 107,432

<b>Bartlett High School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 41,801	\$ 99,095	\$ 68,487	\$ 52,110	\$ 39,752
Athletic Support	\$ 153,452	\$ 68,386	\$ 74,737	\$ 99,953	\$ 140,434
Academic	\$ 103,830	\$ 153,103	\$ 113,636	\$ 76,027	\$ 60,368
Foreign Language & Culture Club	\$ 35,121	\$ 47,956	\$ 15,821	\$ 36,635	\$ 8,684
Graduating Classes	\$ 24,293	\$ 25,363	\$ 25,863	\$ 27,782	\$ 12,178
Honor & Recognition	\$ 570	\$ 625	\$ 252	\$ 108	\$ 0
General Activities	\$ 47,348	\$ 87,698	\$ 59,484	\$ 86,718	\$ 50,023
Miscellaneous	\$ 14,304	\$ 15,148	\$ 22,941	\$ 15,323	\$ 18,626
Clubs & Organizations	\$ 17,425	\$ 17,774	\$ 28,385	\$ 25,609	\$ 16,216
Scholarships & Memorial	\$ 265	\$ 15	\$ 615	\$ 1,210	\$ 406
	\$ 438,409	\$ 515,963	\$ 410,221	\$ 421,475	\$ 346,687
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 90	\$ 7,030
Total Cash Collections	\$ 438,409	\$ 515,963	\$ 410,221	\$ 421,565	\$ 353,717



<b>Begich Middle School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 208	\$ 185	\$ 0	\$ 0	\$ 0
Athletic Support	\$ 42	\$ 322	\$ 193	\$ 407	\$ 0
Academic	\$ 31,101	\$ 15,193	\$ 31,847	\$ 22,167	\$ 19,404
Foreign Language & Culture Club	\$ 156	\$ 0	\$ 232	\$ 0	\$ 0
Honor & Recognition	\$ 1,305	\$ 1,580	\$ 970	\$ 516	\$ 705
General Activities	\$ 15,789	\$ 25,549	\$ 23,551	\$ 24,477	\$ 21,050
Miscellaneous	\$ 8,993	\$ 6,354	\$ 2,755	\$ 5,488	\$ 3,148
Clubs & Organizations	\$ 3,922	\$ 3,029	\$ 4,090	\$ 6,678	\$ 5,320
Scholarship & Memorial	\$ 0	\$ 500	\$ 600	\$ 600	\$ 100
Middle School Teams	\$ 13,471	\$ 11,800	\$ 15,036	\$ 14,309	\$ 10,359
	\$ 74,987	\$ 64,512	\$ 79,274	\$ 74,642	\$ 60,086
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 45	\$ 0
Total Cash Collections	\$ 74,987	\$ 64,512	\$ 79,274	\$ 74,687	\$ 60,086

<b>Benson Secondary/SEARCH Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
ASD Reimbursements	\$ 11,524	\$ 5,594	\$ 7,197	\$ 8,822	\$ 3,143
Vending	\$ 2,740	\$ 2,215	\$ 2,822	\$ 2,646	\$ 2,141
Other Activities	\$ 1,844	\$ 3,258	\$ 5,517	\$ 1,702	\$ 661
Total Cash Collections	\$ 16,108	\$ 11,067	\$ 5,536	\$ 13,170	\$ 5,945

<b>Central Middle School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 793	\$ 8,494	\$ 250	\$ 278	\$ 410
Academics	\$ 29,208	\$ 20,030	\$ 5,830	\$ 12,033	\$ 9,105
Foreign Language & Culture Club	\$ 25,608	\$ 3,536	\$ 33,115	\$ 5,706	\$ 14,080
Honor & Recognition	\$ 1,649	\$ 3,771	\$ 4,463	\$ 4,132	\$ 221
General Activities	\$ 17,502	\$ 9,990	\$ 13,904	\$ 7,567	\$ 7,061
Miscellaneous	\$ 4,124	\$ 14,514	\$ 7,411	\$ 5,112	\$ 6,995
Clubs & Organizations	\$ 112	\$ 179	\$ 0	\$ 400	\$ 920
Middle School Teams	\$ 19,320	\$ 21,942	\$ 26,390	\$ 22,702	\$ 4,398
Vocational	\$ 8,737	\$ 10,097	\$ 15,381	\$ 9,513	\$ 6,243
	\$ 107,053	\$ 92,553	\$ 106,744	\$ 67,443	\$ 49,433
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 114	\$ 369
Total Cash Collections	\$ 107,053	\$ 92,553	\$ 106,744	\$ 67,557	\$ 49,802

<b>Chugiak High School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 62,101	\$ 84,224	\$ 71,393	\$ 47,052	\$ 30,444
Athletic Support	\$ 130,923	\$ 113,191	\$ 171,966	\$ 136,836	\$ 143,364
Academic	\$ 200,908	\$ 274,241	\$ 303,032	\$ 199,849	\$ 172,033
Foreign Language & Culture Club	\$ 2,520	\$ 69,070	\$ 2,951	\$ 74,147	\$ 2,668
Graduating Classes	\$ 29,203	\$ 28,112	\$ 31,818	\$ 28,864	\$ 31,561
Honor & Recognition	\$ 185	\$ 10	\$ 35	\$ 120	\$ 145
General Activities	\$ 57,483	\$ 86,133	\$ 34,306	\$ 39,160	\$ 24,603
Miscellaneous	\$ 27,669	\$ 35,851	\$ 31,076	\$ 27,826	\$ 21,730
Clubs & Organizations	\$ 7,360	\$ 8,356	\$ 8,629	\$ 11,359	\$ 7,828
Scholarships & Memorial	\$ 4,662	\$ 1,500	\$ 1,420	\$ 1,670	\$ 2,070
	\$ 523,014	\$ 700,688	\$ 656,626	\$ 566,883	\$ 436,446
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 13,030	\$ 51,781
Total Cash Collections	\$ 523,014	\$ 700,688	\$ 656,626	\$ 579,913	\$ 488,227

<b>Chugiak High School Raffle  Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Raffle Activities	\$ 0	\$ 0	\$ 2,900	\$ 0	\$ 0
Boys Basketball	\$ 0	\$ 8,235	\$ 0	\$ 0	\$ 0
Girls Basketball	\$ 2,171	\$ 0	\$ 0	\$ 0	\$ 2,813
Volleyball	\$ 1,423	\$ 5,225	\$ 2,263	\$ 0	\$ 0
Raffle Class of 2011	\$ 468	\$ 0	\$ 0	\$ 0	\$ 0
Total Cash Collections	\$ 4,062	\$ 13,460	\$ 5,163	\$ 0	\$ 2,813

<b>Clark Middle School  Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletic Support	\$ 0	\$ 0	\$ 397	\$ 0	\$ 0
Academic	\$ 0	\$ 7,485	\$ 9,742	\$ 10,165	\$ 6,479
Foreign Language & Culture Club	\$ 0	\$ 1,037	\$ 0	\$ 0	\$ 7
Honor & Recognition	\$ 0	\$ 0	\$ 56	\$ 0	\$ 0
General Activities	\$ 663	\$ 20,419	\$ 41,261	\$ 24,598	\$ 23,226
Miscellaneous	\$ 0	\$ 0	\$ 1,123	\$ 0	\$ 600
Clubs & Organizations	\$ 0	\$ 15	\$ 70	\$ 264	\$ 150
Middle School Teams	\$ 0	\$ 4,607	\$ 2,553	\$ 6,183	\$ 3,065
	\$ 663	\$ 33,563	\$ 55,202	\$ 41,210	\$ 33,527
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,310
Total Cash Collections	\$ 663	\$ 33,563	\$ 55,202	\$ 41,210	\$ 36,837



<b>Cook Inlet Football Conference Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Gate Receipts	\$ 91,192	\$ 112,883	\$ 91,189	\$ 137,653	\$ 94,567
Net Proceeds	\$ 18,044	\$ 1,927	\$ 0	\$ 0	\$ 0
Personnel	\$ 0	\$ 1,725	\$ 6,938	\$ 0	\$ 11,110
Administration	\$ 28,032	\$ 0	\$ 0	\$ 1,235	\$ 1,000
Overage/Shortage	\$ 0	\$ 12,085	\$ 43,792	\$ 11,024	\$ 22,400
Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 153
Concessions	\$ 6,521	\$ 4,390	\$ 6,696	\$ 6,250	\$ 8,000
Total Cash Collections	\$ 143,789	\$ 133,010	\$ 145,615	\$ 156,162	\$ 137,230

<b>Dimond High School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 59,036	\$ 116,848	\$ 156,783	\$ 66,733	\$ 41,218
Athletic Support	\$ 75,410	\$ 140,124	\$ 101,418	\$ 103,803	\$ 69,050
Academic	\$ 148,954	\$ 224,824	\$ 148,796	\$ 155,046	\$ 105,674
Foreign Language & Culture Club	\$ 151	\$ 0	\$ 6,731	\$ 10,528	\$ 11,660
Graduating Classes	\$ 32,259	\$ 20,612	\$ 25,771	\$ 20,033	\$ 24,414
Honor & Recognition	\$ 345	\$ 3,158	\$ 2,689	\$ 1,935	\$ 496
General Activities	\$ 112,193	\$ 42,218	\$ 70,529	\$ 54,881	\$ 43,938
Miscellaneous	\$ 696	\$ 408	\$ 284	\$ 638	\$ 642
Clubs & Organizations	\$ 95,515	\$ 36,657	\$ 36,954	\$ 55,267	\$ 45,988
Scholarship & Memorial	\$ 4,200	\$ 5,000	\$ 4,250	\$ 2,200	\$ 1,800
Inactive Accounts	\$ 124	\$ 1,201	\$ 1,615	\$ 150	\$ 0
	\$ 528,883	\$ 591,050	\$ 555,820	\$ 471,214	\$ 344,880
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 1,357	\$ 106,404
Total Cash Collections	\$ 528,883	\$ 591,050	\$ 555,820	\$ 472,571	\$ 451,284

<b>Eagle River High School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 47,881	\$ 78,960	\$ 112,002	\$ 99,100	\$ 46,248
Athletic Support	\$ 39,744	\$ 51,304	\$ 77,789	\$ 64,762	\$ 83,047
Academic	\$ 138,037	\$ 52,456	\$ 108,533	\$ 66,082	\$ 62,552
Foreign Language & Culture Club	\$ 0	\$ 600	\$ 0	\$ 354	\$ 0
Graduating Classes	\$ 14,978	\$ 27,861	\$ 18,724	\$ 18,055	\$ 18,154
Honor & Recognition	\$ 30,577	\$ 33,012	\$ 29,562	\$ 22,994	\$ 4,876
General Activities	\$ 32,803	\$ 36,998	\$ 38,948	\$ 39,951	\$ 27,714
Miscellaneous	\$ 20,459	\$ 21,056	\$ 18,721	\$ 5,762	\$ 1,001
Clubs & Organizations	\$ 6,406	\$ 10,476	\$ 8,733	\$ 6,491	\$ 14,800
Inactive Accounts	\$ 7,882	\$ 0	\$ 0	\$ 241	\$ 0
	\$ 338,767	\$ 312,723	\$ 413,012	\$ 323,792	\$ 258,392
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 15,798	\$ 76,478
Total Cash Collections	\$ 338,767	\$ 312,723	\$ 413,012	\$ 339,590	\$ 334,870

<b>East High School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 92,921	\$ 66,957	\$ 56,206	\$ 101,178	\$ 77,854
Athletic Support	\$ 72,790	\$ 107,825	\$ 127,568	\$ 76,496	\$ 66,334
Academic	\$ 117,848	\$ 117,331	\$ 72,972	\$ 99,533	\$ 61,959
Foreign Language & Culture Club	\$ 661	\$ 887	\$ 25,518	\$ 2,096	\$ 18,936
Graduating Classes	\$ 22,349	\$ 27,267	\$ 29,022	\$ 23,818	\$ 24,092
Honor & Recognition	\$ 5,081	\$ 5,103	\$ 3,222	\$ 1,717	\$ 2,208
General Activities	\$ 71,953	\$ 54,491	\$ 58,834	\$ 55,541	\$ 59,019
Miscellaneous	\$ 43,096	\$ 46,677	\$ 53,275	\$ 48,906	\$ 48,770
Clubs & Organizations	\$ 32,323	\$ 41,005	\$ 50,296	\$ 57,738	\$ 49,458
	\$ 459,022	\$ 467,543	\$ 476,913	\$ 467,023	\$ 408,630
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 3,827	\$ 22,450
Total Cash Collection	\$ 459,022	\$ 467,543	\$ 476,913	\$ 470,850	\$ 431,080

<b>Goldenview Middle School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 5,611	\$ 7,496	\$ 10,536	\$ 8,855	\$ 8,022
Athletic Support	\$ 5,287	\$ 8,981	\$ 18,904	\$ 14,421	\$ 12,862
Academic	\$ 77,952	\$ 107,471	\$ 183,973	\$ 211,670	\$ 315,707
Foreign Language & Culture Club	\$ 425	\$ 503	\$ 386	\$ 600	\$ 300
Honor & Recognition	\$ 790	\$ 2,272	\$ 795	\$ 75	\$ 1,678
General Activities	\$ 19,968	\$ 22,275	\$ 20,767	\$ 21,983	\$ 21,653
Miscellaneous	\$ 7,377	\$ 7,848	\$ 3,162	\$ 67	\$ 1,067
Clubs & Organizations	\$ 9,674	\$ 2,253	\$ 10,464	\$ 11,867	\$ 15,500
Middle School Teams	\$ 46,830	\$ 56,091	\$ 56,423	\$ 61,122	\$ 49,508
Vocational	\$ 5,101	\$ 5,730	\$ 5,255	\$ 4,743	\$ 5,550
	\$ 179,015	\$ 220,920	\$ 310,665	\$ 335,403	\$ 431,847
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 2,332	\$ 1,345
Total Cash Collections	\$ 179,015	\$ 220,920	\$ 310,665	\$ 337,735	\$ 433,192

<b>Gruening Middle School Decentralized Cash Collections</b>					
	<b>FY 2008-09</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>
Athletics	\$ 2,513	\$ 4,062	\$ 5,423	\$ 4,071	\$ 4,092
Academic	\$ 37,320	\$ 29,947	\$ 41,856	\$ 38,952	\$ 41,980
Foreign Language & Culture Club	\$ 126	\$ 0	\$ 0	\$ 100	\$ 0
Honor & Recognition	\$ 1,520	\$ 1,207	\$ 1,354	\$ 1,787	\$ 2,379
General Activities	\$ 28,419	\$ 17,355	\$ 20,906	\$ 16,853	\$ 19,706
Miscellaneous	\$ 150	\$ 1,503	\$ 2,410	\$ 1,099	\$ 1,533
Clubs & Organizations	\$ 9,989	\$ 8,390	\$ 7,841	\$ 7,688	\$ 10,965
Middle School Teams	\$ 26,732	\$ 17,433	\$ 24,798	\$ 25,701	\$ 23,761
	\$ 106,769	\$ 9,897	\$ 104,588	\$ 96,251	\$ 104,416
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,410
Total Cash Collections	\$ 106,769	\$ 79,897	\$ 104,588	\$ 96,251	\$ 116,826

<b>Hanshew Middle School Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 9,078	\$ 10,778	\$ 10,319	\$ 18,661	\$ 16,282
Academic	\$ 12,641	\$ 9,315	\$ 15,091	\$ 35,196	\$ 26,595
Honor & Recognition	\$ 4,072	\$ 2,574	\$ 716	\$ 2,258	\$ 1,220
General Activities	\$ 5,334	\$ 6,898	\$ 18,868	\$ 17,182	\$ 16,699
Miscellaneous	\$ 1,412	\$ 2,631	\$ 1,871	\$ 2,022	\$ 2,690
Clubs & Organizations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,399
Teams	\$ 26,434	\$ 19,079	\$ 39,105	\$ 34,927	\$ 28,052
Total Cash Collections	\$ 58,971	\$ 51,275	\$ 85,970	\$ 110,246	\$ 93,937

<b>King Career Center Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 1,858	\$ 2,833	\$ 2,156	\$ 2,696	\$ 2,201
Academic	\$ 66,232	\$ 70,785	\$ 42,499	\$ 55,998	\$ 40,869
General Activities	\$ 16,506	\$ 12,154	\$ 12,357	\$ 15,032	\$ 13,926
Miscellaneous	\$ 11,032	\$ 11,555	\$ 8,544	\$ 14,851	\$ 1,342
Scholarship & Memorial	\$ 5,467	\$ 5,688	\$ 7,077	\$ 9,479	\$ 12,407
Total Cash Collections	\$ 101,095	\$ 103,015	\$ 72,633	\$ 98,056	\$ 70,745



Mears Middle School Decentralized Cash Collections					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletic Support	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,250
Academic	\$ 5,665	\$ 9,885	\$ 17,810	\$ 15,705	\$ 24,977
Honor & Recognition	\$ 0	\$ 963	\$ 3,980	\$ 1,113	\$ 333
General Activities	\$ 12,838	\$ 16,565	\$ 13,927	\$ 26,328	\$ 26,325
Miscellaneous	\$ 6,538	\$ 18,002	\$ 16,311	\$ 6,386	\$ 9,057
Clubs & Organizations	\$ 435	\$ 800	\$ 875	\$ 395	\$ 500
Middle School Teams	\$ 35,279	\$ 36,009	\$ 31,011	\$ 31,964	\$ 17,122
	\$ 60,755	\$ 82,224	\$ 83,914	\$ 81,891	\$ 80,564
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 285	\$ 10
Total Cash Collections	\$ 60,755	\$ 82,224	\$ 83,914	\$ 82,176	\$ 80,574

Mirror Lake Middle School Decentralized Cash Collections					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 1,032	\$ 1,115	\$ 620	\$ 1,035	\$ 1,988
Academic	\$ 222,957	\$ 139,254	\$ 96,590	\$ 20,892	\$ 26,402
Honor & Recognition	\$ 3,248	\$ 0	\$ 2,891	\$ 3,598	\$ 1,968
General Activities	\$ 11,153	\$ 9,182	\$ 11,512	\$ 9,613	\$ 12,373
Miscellaneous	\$ 4,182	\$ 5,094	\$ 4,478	\$ 3,881	\$ 3,508
Clubs & Organizations	\$ 0	\$ 0	\$ 518	\$ 0	\$ 0
Middle School Teams	\$ 10,560	\$ 10,863	\$ 12,321	\$ 24,447	\$ 13,275
	\$ 253,132	\$ 165,508	\$ 128,930	\$ 63,466	\$ 59,514
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 300	\$ 396
Total Cash Collections	\$ 253,132	\$ 165,508	\$ 128,930	\$ 63,766	\$ 59,910

<b>Polaris K - 12</b> <b>Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletic Support	\$ 438	\$ 0	\$ 0	\$ 0	\$ 0
Academic	\$ 76,477	\$ 87,290	\$ 66,137	\$ 61,947	\$ 61,493
General Activities	\$ 7,751	\$ 3,939	\$ 5,407	\$ 6,906	\$ 3,081
Miscellaneous	\$ 25,409	\$ 60,183	\$ 9,586	\$ 90,007	\$ 5,546
Clubs & Organizations	\$ 13,119	\$ 12,285	\$ 12,069	\$ 10,282	\$ 13,187
Scholarship & Memorial	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,730
Total Cash Collections	\$ 127,194	\$ 167,697	\$ 97,199	\$ 173,142	\$ 86,037

<b>Romig Middle School</b> <b>Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 6,167	\$ 1,578	\$ 4,179	\$ 2,166	\$ 1,954
Athletic Support	\$ 0	\$ 500	\$ 430	\$ 2,587	\$ 3,401
Academic	\$ 26,597	\$ 26,485	\$ 39,685	\$ 85,943	\$ 35,926
Foreign Language & Culture Club	\$ 39,968	\$ 39,222	\$ 59,857	\$ 157,902	\$ 137,534
Honor & Recognition	\$ 593	\$ 0	\$ 350	\$ 1,133	\$ 469
General Activities	\$ 31,184	\$ 24,617	\$ 23,743	\$ 37,880	\$ 21,302
Miscellaneous	\$ 8,361	\$ 3,966	\$ 3,730	\$ 2,645	\$ 3,851
Clubs & Organizations	\$ 604	\$ 646	\$ 818	\$ 1,169	\$ 867
Middle School Teams	\$ 28,912	\$ 33,013	\$ 36,716	\$ 37,444	\$ 39,240
Total Cash Collections	\$ 142,386	\$ 130,027	\$ 169,508	\$ 328,869	\$ 244,544

<b>SAVE High School Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Arctic Survival	\$ 2,230	\$ 0	\$ 3,135	\$ 0	\$ 0
Senior Activity	\$ 807	\$ 1,771	\$ 1,406	\$ 1,362	\$ 1,185
General Activities	\$ 5,473	\$ 7,062	\$ 2,978	\$ 1,780	\$ 3,210
Snack Cart	\$ 7,337	\$ 5,039	\$ 3,006	\$ 4,820	\$ 5,367
Vending	\$ 3,213	\$ 1,766	\$ 1,591	\$ 773	\$ 356
Close-Up	\$ 0	\$ 4,706	\$ 595	\$ 1,600	\$ 500
Awards & Scholarship	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,000
Total Cash Collections	\$ 19,060	\$ 20,344	\$ 12,711	\$ 10,335	\$ 11,618

<b>Service High School Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 85,084	\$ 93,292	\$ 98,169	\$ 29,368	\$ 24,321
Athletic Support	\$ 76,164	\$ 106,446	\$ 73,560	\$ 70,332	\$ 51,201
Academic	\$ 165,167	\$ 162,046	\$ 174,069	\$ 126,445	\$ 117,209
Foreign Language & Culture Club	\$ 32,725	\$ 37,495	\$ 7,980	\$ 68,210	\$ 11,379
Graduating Classes	\$ 36,684	\$ 44,996	\$ 41,332	\$ 40,416	\$ 41,671
Honor & Recognition	\$ 2,087	\$ 820	\$ 405	\$ 220	\$ 2,208
General Activities	\$ 67,886	\$ 45,972	\$ 41,659	\$ 39,067	\$ 31,118
Miscellaneous	\$ 51,293	\$ 56,882	\$ 57,168	\$ 44,323	\$ 18,179
Clubs & Organizations	\$ 14,810	\$ 30,048	\$ 29,696	\$ 50,309	\$ 25,939
	\$ 531,900	\$ 577,997	\$ 524,038	\$ 468,690	\$ 323,225
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 46,607	\$ 83,057
Total Cash Collections	\$ 531,900	\$ 577,997	\$ 524,038	\$ 515,297	\$ 406,282

<b>South High School Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 31,510	\$ 38,359	\$ 37,411	\$ 30,285	\$ 27,561
Athletic Support	\$ 64,378	\$ 94,006	\$ 106,674	\$ 113,511	\$ 139,739
Academic	\$ 179,176	\$ 253,906	\$ 179,143	\$ 243,252	\$ 210,454
Foreign Language & Culture Club	\$ 5,340	\$ 39,975	\$ 4,451	\$ 33,660	\$ 4,922
Graduating Classes	\$ 46,327	\$ 37,330	\$ 45,074	\$ 33,247	\$ 30,659
Honor & Recognition	\$ 1,365	\$ 1,326	\$ 1,323	\$ 1,102	\$ 947
General Activities	\$ 162,847	\$ 126,126	\$ 114,184	\$ 95,573	\$ 57,990
Miscellaneous	\$ 68,832	\$ 69,688	\$ 72,510	\$ 55,802	\$ 6,228
Clubs & Organizations	\$ 19,097	\$ 33,764	\$ 38,503	\$ 32,909	\$ 59,168
	\$ 578,872	\$ 694,480	\$ 599,273	\$ 639,341	\$ 537,668
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 1,492	\$ 145,988
Total Cash Collections	\$ 578,872	\$ 694,480	\$ 599,273	\$ 640,833	\$ 683,656

<b>Steller Secondary Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Academic	\$ 75,900	\$ 94,826	\$ 56,602	\$ 90,941	\$ 133,810
World Language & Culture	\$ 0	\$ 0	\$ 2,022	\$ 600	\$ 0
Graduating Classes	\$ 8,085	\$ 5,228	\$ 8,233	\$ 6,286	\$ 5,874
General Activities	\$ 14,610	\$ 21,977	\$ 13,945	\$ 12,543	\$ 11,825
Miscellaneous	\$ 1,455	\$ 2,148	\$ 1,653	\$ 2,438	\$ 1,295
Clubs & Organizations	\$ 1,131	\$ 6,186	\$ 3,993	\$ 859	\$ 1,362
Scholarship & Memorial	\$ 1,245	\$ 332	\$ 2,450	\$ 13,348	\$ 5,584
Inactive	\$ 17,859	\$ 0	\$ 0	\$ 290	\$ 0
Total Cash Collections	\$ 120,285	\$ 130,697	\$ 88,898	\$ 127,305	\$ 159,750



<b>Wendler Middle School</b> <b>Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 551	\$ 79	\$ 706	\$ 880	\$ 900
Academic	\$ 23,286	\$ 14,381	\$ 9,181	\$ 15,958	\$ 10,629
Honor & Recognition	\$ 45	\$ 55	\$ 459	\$ 0	\$ 0
General Activities	\$ 19,808	\$ 23,674	\$ 24,415	\$ 20,826	\$ 31,585
Miscellaneous	\$ 984	\$ 305	\$ 689	\$ 2,375	\$ 1,467
Clubs & Organizations	\$ 4,132	\$ 1,681	\$ 2,532	\$ 1,053	\$ 450
Middle School Teams	\$ 6,468	\$ 7,238	\$ 7,062	\$ 9,471	\$ 5,466
	\$ 55,274	\$ 47,413	\$ 45,044	\$ 50,563	\$ 50,497
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 950
Total Cash Collections	\$ 55,274	\$ 47,413	\$ 45,044	\$ 50,563	\$ 51,447

<b>West High School</b> <b>Decentralized Cash Collections</b>					
	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Athletics	\$ 51,950	\$ 79,155	\$ 43,974	\$ 33,897	\$ 24,583
Athletic Support	\$ 156,444	\$ 107,558	\$ 129,461	\$ 121,117	\$ 149,306
Academic	\$ 305,519	\$ 197,645	\$ 249,425	\$ 209,445	\$ 176,166
Foreign Language & Culture	\$ 31,394	\$ 21,700	\$ 18,619	\$ 13,782	\$ 21,379
Graduating Classes	\$ 24,872	\$ 38,253	\$ 38,663	\$ 35,057	\$ 38,156
Honor & Recognition	\$ 4,305	\$ 8,753	\$ 10,641	\$ 11,057	\$ 8,784
General Activities	\$ 66,731	\$ 49,358	\$ 117,285	\$ 66,241	\$ 43,680
Miscellaneous	\$ 35,476	\$ 58,080	\$ 32,030	\$ 71,803	\$ 36,719
Clubs & Organizations	\$ 84,094	\$ 69,416	\$ 162,468	\$ 53,970	\$ 23,375
Raffle	\$ 0	\$ 0	\$ 3,425	\$ 0	\$ 0
	\$ 760,785	\$ 629,918	\$ 805,991	\$ 616,369	\$ 522,148
IFAS Adjustments	\$ 0	\$ 0	\$ 0	\$ 4,449	\$ 29,917
Total Cash Collections	\$ 760,785	\$ 629,918	\$ 805,991	\$ 620,818	\$ 552,065