

BEAVER LOCAL STUDENT ACTIVITY PROCEDURE MANUAL



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**BEAVER LOCAL BOARD OF
EDUCATION**

PRINCIPLES

A good student activities program is a necessary facet to the total educational program of each school in the State of Ohio. The Board of Education has an obligation to provide its students with an activities program that is attractive, meaningful, and worthwhile. A well-planned program will ultimately enrich the curriculum, provide new learning experiences, promote interest in classroom work, and improve morale and discipline.

The successful operation of any co-curricular program independent upon the formulation of sound policy and effective guidelines. These elements give the program a sound base that will enable it to expand and flourish while keeping it within those parameters that are part of a good educational system. All student activities programs must function within the framework of the educational and organizational policies of the Beaver Local Board of Education and the State of Ohio.

In view of the large amounts of moneys received from and expended for student activities, the demand has developed for efficient, thorough and safe management of these funds. The administrative staff of the Beaver Local School District has set the rules, guidelines and procedures outlined in this manual for the accountability of student activity funds.

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SECTION A - REVENUES

PAY-INS

All money and pay-in forms must be deposited daily with the respective building cashier. (Section 117.17, Ohio Revised Code)

Pay-in forms must be completed properly with all pertinent information. Do not state = SALES or MISCELLANEOUS SALES! The State Auditor's Office prescribes an explanation of each sale activity (eg. Candy Sales, Jewelry Sales, Dues, School Store Sales, Gate Admissions, Field Trip Fees, Prom Tickets, Sub Sales, etc.).

The building cashier will verify the deposit, code and sign the pay-in form. All money must be deposited immediately with the Beaver Local's depository. (Section 3313.51, Ohio Revised Code)

Pay-in forms along with duplicate deposit slips shall be forwarded to the Treasurer's office, where the deposits will be recorded to the financial records.

SECTION B - ORDERING PROCEDURES

NO PURCHASE ORDER NUMBERS WILL BE ISSUED OVER THE PHONE, except to the building principals (and on emergency only basis to the athletic director).

1) ORDERING

The activity advisor or coach completes a 4-part purchase order, records the amount in their ledgers, and forwards the purchase order to the respective athletic director or faculty manager/building cashier. The faculty manager/building cashier or athletic director will then properly code the purchase order with codes furnished by the Treasurer's office. The purchase order is then forwarded to the building principal. The building principal will check the purchase order request to the activity's purpose and budget statement (by signing the purchase order, the building principal is acknowledging that the purchase order request is listed on the activity's purpose and budget statement). After the building principal approves the purchase order request, it is sent to the administrative offices for final approval and fund certification.

NOTES:

- (1) Any invoice arriving to the fiscal office without an approved, certified purchase order, will be declared null and void (Section 5705.41(D), Ohio Revised Code). The responsibility of payment will be made by the individual who placed the order.
- (2) Purchase order request will not be certified by the Treasurer, unless there is a sufficient unencumbered balance available to cover the purchase order request. For fund raising

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activities, the purchase order request will be certified after the proper fund raising reports are submitted and approved (See Section E).

After funds are certified, the first purchase order copy will be returned to the activity sponsor or the athletic director. This copy of the purchase order is to utilized as a receiving order.

2) RECEIVING

When the ordered items arrive, the activity advisor or athletic director inspects the order for condition and verifying the order to the first copy of the purchase order. After verifying the order, the advisor or athletic director signs the first copy of the purchase order, and prepares a pay-out order form. (The pay-out order form is utilized as an internal document for activity bookkeeping and advisor/athletic director authorization.) The advisor or the athletic director sends the first copy of the purchase order, the pay-out order form, and any packing slips to the faculty manager/building cashier, who will forward the documents to the Treasurer's office.

3) DISBURSEMENTS

Payment for orders shall only be made by warrant through the Treasurer's office. When order verification is received, the Treasurer compares the file copy of the purchase order to the invoice and the pay-out order form. If no discrepancies are revealed, all documents are then processed for payment. The Assistant to the Treasurer will input the processed purchase orders and pay-out order focus into the computer and will generate the warrants (if there is an sufficient fund balance available) and reports. The warrants are mailed out and vouchers are then filed accordingly. (Section 3313.51, Ohio Revised Code).

SECTION C - RECONCILIATION OF FUNDS

The Treasurer shall balance all funds monthly to the bank statements. In addition, the Auditor of State strongly recommends that all types of activity accounts maintain their own records and ledgers, and reconcile their ledgers to the Treasurer's records.

Each month, the Treasurer's office will distribute financial reports to all activity accounts. Each account must reconcile their records to the financial report. If any discrepancies occur, the activity account advisor (or athletic director) should contact the faculty manager/building cashier, who will contact the Treasurer's office.

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SECTION D - INTERNAL AUDITS

It is recommended by the Auditor *of* State's office and required by the Ohio Department of Education that all types of activity accounts should be audited internally each year [State Auditor's Circular 81-9 and State Board Standards 330137-01(AA) and 3301-35-1(0)(1)]. Notices will be issued to the activity account prior to the internal audit. The notices will state which documents are to be forwarded to the Treasurer's office for the internal audit. Any activity account which fails to submit their records for audit, shall have a hold place against their activity account funds until such records are submitted for audit.

SECTION E - SALES PROJECTS

**NOTE: ALL CHECKS ARE TO BE MADE OUT TO:
BEAVER LOCAL SCHOOL DISTRICT.**

All activities, which wish to conduct some sort *of* a sale as a fund raiser, must submit a Sales Projection Form (SAF 1) with their purchase order. The Sales Projection Form must be completed in detail and initially approved by the building principal.

The Sales Projection Form and purchase order are to be sent to the Treasurer's office for fiscal approval and a purchase order number will be assign only at this time. The Sales Projection Form and the purchase order will be sent to the Superintendent for final approval. Respective sections of the approved purchase order and a copy of the Sales Projection Form will be forwarded to the advisor or athletic director in which the order is to be placed.

NOTE:

Any invoice arriving to the fiscal office without an approved, certified purchase order, 'Will be declared null and void (Section 5705.41(D), Ohio Revised Code). The responsibility *of* payment will be made by the individual who placed the order.

When the sales project is completed, a Sales Summary Form (SAP 3) shall be completed in detail and signed by the advisor or athletic director, and building principal. The Sales Summary Form (SAF 3) shall be forwarded to the Treasurer's office. Failure to submit a Sales Summary Form (SAF 3) will be considered a violation *of* the advisor's or athletic director's contract, and no payment will be made on that particular contract.

Pay-in Receipt Record (SAF 2) is an optional report. This is to list all the deposits for a particular sales project.

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EXCEPTIONS:

The following activities with the listed fund raisers are exempted from filing a Sales Projection Form (SAF 1) and a Sales Summary Form (SAF 3) due to the fact that these fund raisers are continuous throughout the school year:

H.S. Student Secretaries	-	Vending Machine - Candy Sales
M. S. Student Secretaries	-	Student Store Sales
H.S. Yearbook	-	Annual Yearbook Sales
M.S. Yearbook	-	Annual Yearbook Sales
Beaver Tales	-	Sale of Newspaper
Beaver Echo	-	Sale of Newspaper
M.S. Principal Account	-	Candy Sales
Elem Principal Accts	-	Student Store Sales
Media Club	-	Student Store Sales

SECTION F - CONCESSION STAND SALES (8/87)

Concession Stand Sales should be accountable as any small business. Any activity group, which wishes to raise funds through a concession stand, must initially submit a purchase order(s) to the particular vendor(s) along with a Sales Projection (SAF1) for items to be purchased.

Before selling any items, a detailed beginning inventory shall be taken and recorded at cost (cost = amount charged to the activity to buy the items to be sold later - cost should be listed at the cost per item level). [SEE SAMPLE]

e.g. 1 case of candy "A" has 48 bars to a case, and the case cost the activity \$14.40. Cost per item would be \$0.30 ($14.40 \div 48 = .30$).

The selling price for each item is to be recorded and forecasted profit is to be calculated from the beginning inventory times selling price (price charged to patrons). [SEE SAMPLE]

After the sale is completed for the day, a detailed ending inventory shall be taken and recorded at the selling price. Difference between beginning inventory (at selling price) to ending inventory (at selling price) should equal funds collected. A pay-in shall be completed. The Concession Stand Report (SAF 5) shall be completed and submitted with the pay-in an money to the building cashier. The building cashier will promptly deposit the money and forward the deposit slip(s), pay-in(s), and Concession Stand Report (SAF 5) to the Treasurer's office.

SAMPLE

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(A) Detailed Beginning Inventory	Per Item	Sales Price	Revenue [(A) x (C)]	Ending Inventory	Sell Price [(E) x (C)]	Profit (D) – (F)
48 M&M's	0.30	0.50	24.00	16	8.00	16.00
12 Cans Pop	0.45	0.50	6.00	0	0.00	6.00
20 H9t Dogs {1}	0.21	0.45	9.00	5	2.25	6.75
60 Cups/Coffee {2}	0.18	0.40	24.00	35	14.00	10.00
TOTAL DEPOSIT					{3}	38.75

ANY DISCREPANCIES SHALL BE EXPLAINED ON THE BACK OF THIS FORM.

FOOTNOTES:

- (1) Cost = Total cost of the materials ÷ number of items to be sold.
- (2) Cost = Based upon the number of cups available to sell plus cost of the coffee, cream, and sugar.
- (3) This amount is to be deposited and recorded on the Pay-in.

SECTION G - TICKET REPORT (8/81)

A ticket report (SAF 6) must be completed for all activities in which an admission is charged (e.g. athletic events, dances, concerts, etc.). The report(s) should be signed by at least two (2) persons (Ticket Sellers, Athletic Director, Building Principal, Faculty Manager, or Advisor). The report(s) should show all tickets sold, price per ticket, and projected funds that should have been collected. The projected funds should be reconciled to the actual funds collected. Any shortages or overages should be listed and explained. All monies must be deposited to the bank immediately (Section 111.11, Ohio Revised Code). A pay-in(s) and a copy of the deposit slip(s) are to be sent to the Treasurer's office along with the signed ticket report(s).

SECTION H - CASH ADVANCES

Cash advances will only be issued to activities that show the need for the advance.

The advisor or coach must sign for the cash advance want on the Cash Advance Form (SAF4). The advisor or the coach will assume the responsibility of the cash advance. The advisor or the coach must return receipts and/or money equaling the authorized cash advance with the check stub.

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The advisor or the athletic director must submit a completed purchase order, pay-out order form, and the Cash Advance Form (SAF4 - top section). Advances should be requested at least one week in advance. Warrants must be picked-up at the Treasurer's office in order for the advisor or the coach to sign for the advance.

Failure to return receipts and/or money equaling the cash advance will result in the total, amount of the cash advance being withheld from the advisor's or coach's supplemental contract.

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Form: BAF1 (Rev. 10/04)

**BEAVER LOCAL BOARD OF
EDUCATION**
SALES PROJECTION FORM
Request for Fund Raising Activity
-- Sale of Commercial Projects --

OFFICE USE ONLY
Control Number

ORGANIZATION _____ FUND CODE _____

PROPOSED SALES PROJECT _____

COMPANY AND ADDRESS _____

COMPANY REPRESENTATIVE _____

QUANTITY TO BE ORDERED _____

COST PER ITEM (a) _____

PROPOSED SELLING PRICE
PER UNIT _____

PROPOSED NET PROFIT FOR
THIS PROJECT _____

Requested by: _____

Approved by: _____

Advisor's Signature _____ Date _____

Principal's Signature _____ Date _____

Date of Sale _____

Superintendent's Signature _____ Date _____



TO BE COMPLETED BY TREASURER

Assigned Purchase Order Number _____

Treasurer's Signature _____

Date _____

INSTRUCTIONS:

A purchase order **MUST** be completed and submitted **WITH** this form, and forward this form and the purchase order to the Treasurer's Office. A purchase order number will then be assigned by the Treasurer's Office and all pertinent forms will be returned to the activity advisor.

(a) If multiple items are sold, please list cost per unit on the back of this form.

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Form: SAFT (Rev. 10/04)

BEAVER LOCAL BOARD OF EDUCATION STUDENT ACTIVITIES COMPLETED SALES REPORT

(A) TOTAL DEPOSITS (as listed on all pay-ins) \$ _____

(B) SALES REPORT

Description	Quantity Sold	X	Selling Price	=	Amount Collected
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
TOTAL FOR SECTION B					\$0.00

(C) EXPENSES REPORT

Description	Quantity Sold	X	Cost Per Item	=	Cost Amount
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
		X		=	
TOTAL FOR SECTION C					\$0.00

RECAP	(B) SALES REVENUE	\$	0.00
	Less: Returns		_____
	Less: Other (explain on back)		_____
	SUBTOTAL	\$	0.00
	(C) LESS: EXPENSES	-\$	0.00
	Less: Funds owed	-\$	_____
	TOTAL PROFIT	\$	0.00

ACTIVITY'S NAME _____

TYPE OF FUND RAISER _____

Advisor's Signature Date

Principal's Signature Date

NOV 10 2004 10:00 AM

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Form SAF4 (Rev. 10/04)

**BEAVER LOCAL BOARD OF
EDUCATION**
STUDENT ACTIVITY ACCOUNT

OFFICE USE ONLY
Control Number

CASH ADVANCE RECORD BASED ON ESTIMATED EXPENDITURES

AMOUNT \$ _____ ADMINISTRATIVELY AP-
PROVED BY: _____

CHECK NO. _____ DISBURSED FROM _____

RECEIPT OF ADVANCE

I acknowledge the receipt of \$ _____, and advance for the purpose of _____

I accept pecuniary liability for the funds advanced and will return cash and/or proper documentation for the expenditure equal to the amount advanced. I understand that any amount not accounted for by the end of the school year, may be deducted from my salary.

Date Signature of Recipient

PLEASE NOTE: We are NOT permitted by law to pay for sales tax or gratuities (tips).

SETTLEMENT OF ADVANCE

I acknowledge settlement of the cash advance receipted above as follows:

Cash returned (Receipt # _____)	\$ _____
Expenditure Documentation (receipts)	_____
TOTAL	_____
or amount due recipient	_____

Date Signature of Treasurer

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Form 2025 (Rev. 10/04)

BEAVER LOCAL BOARD OF EDUCATION TICKET REPORT FORM

Circle One: HIGH SCHOOL EVENT MIDDLE SCHOOL EVENT

Date: _____

Activity: _____

Opponent: _____

TICKET/ADMISSIONS:

Student Ticket Color =

Finish _____

Start _____

Sold _____ x \$ _____ = _____

Adult Ticket Color =

Finish _____

Start _____

Sold _____ x \$ _____ = _____



Money Collected: Currency _____

 Coin _____

 Checks _____

TOTAL \$0.00

Less: Change _____

Balance for Event \$0.00

Ticket Sellers

Athletic Director/Faculty Manager

THIS FORM MUST BE SIGNED BY AT LEAST TWO (2) PEOPLE.