

**Worthington
City
Schools**

Activity Handbook

Updated 7/27/16

WORTHINGTON CITY SCHOOLS STUDENT ACTIVITY HANDBOOK

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Purpose Statements and Budgets

Purpose Statements:

All student activity clubs and organizations are required to have a Purpose Statement approved by the Board of Education prior to operation. This occurs one time and outlines the purpose of the club, its sources of revenues, and its anticipated types of allowable expenditures. An example of this Purpose Statement is included in this handbook. The purpose statement may be amended, but would require board approval.

Budgets:

Annually, the advisor of each group or club is to prepare a Budget Form and forward to the Principal or his/her administrative designee. This form will list all estimated revenues such as donations, fundraiser gross sales, dues/fees, as well as all estimated expenditures such as fundraiser project expenses, awards, donations from the group, etc. An example of this Budget Form is included in this handbook. Upon review, the administrator will sign the Budget and forward to the Treasurer's Department for final approval according to the deadline set in the budget calendar of each year. The budget may be revised during the year by sending an updated form to the Treasurer's office for approval.

GENERAL GUIDELINES

The following general guidelines will govern the student activity programs.

1. Student activities are those school-sponsored activities which are voluntarily engaged in by students. They have the approval of school administration and do not carry credit toward promotion or graduation.
2. The activity should be designed to contribute directly to the student's educational, civic, social and ethical development.
3. The Treasurer and the Superintendent will develop written guidelines and procedures regulating the creation, organization, administration and dissolution of student activity programs.
4. The expense of participating in any school activity should be set so that a majority of the students may participate without financial strain. These participation fees are approved by the Board annually.
5. Activities will not interfere with regularly scheduled classes, therefore, requiring activity to be conducted outside regular school day.

Worthington City School District

Fund Purpose Clause

School Name: A+ High School
Fund Name: A+ Vocal Music
Account Code Cost Center: 200-9999

Purpose: To maintain, support, and improve the choral program at A+ high school by providing materials, equipment, professional support, and awards to enhance knowledge of vocal music.

Major Sources of Revenue:

- 1 Concert Revenue
- 2 Fundraiser
- 3 Honorariums / performance patrons
- 4 Contests / festivals

Types of Expenditures:

- 1 Office supplies
- 2 music
- 3 recording and audio supplies
- 4 awards
- 5 transportation
- 6 meals
- 7 equipment
- 8 performance attire
- 9 technology
- 10 commissions
- 11 contests & festivals
- 12 decorations
- 13 Clinicians

FUND BUDGET STATEMENT

Activity Name	A+ Vocal Music	Todays Date	
Advisor		School Year	2012-13
		Fund/SCC	200-9999

Beginning Balance July 1

Estimated Revenues:

Description			
Account #			
Description			
Account #			
Description			
Account#			
Description			
Account #			

Total Estimated Revenues (+) -

Estimated Expenditures:

Description			
Account #			
Description			
Account #			
Description			
Account #			
Description			
Account #			
Description			
Account #			

Total Estimated Expenditures (-) -

Estimated Ending Balance (Cannot be less than zero) 0.00

FUND RAISING PROCEDURES

The Fund Raising Approval Request is used for planning and projecting expected profits from a fundraiser. It is also designed to monitor actual receipts & expenditures and document the result of the fundraiser.

The Fund Raising Approval Request Form serves the following purposes:

- Indicates the organization/club that is sponsoring the sale
- Identifies the sale (i.e. selling candy bars, selling various catalog items, etc.)
- Indicates purpose of sale and expected profits as well as recipient of donation if applicable
- Supplies vendor/product information
- Establishes the time frame of the proposed sale (should be no more than two weeks)
- Indicates the Advisor, Principal/Director, & Superintendent have approved the sale (ensures that everyone is on the same page)

When the sales project/fundraiser is complete, the bottom portion of the Fund Raising Approval Request serves as a tool used to gauge profits or losses, referred to as “reconciling the fund raiser” in a summary report.

The Fund Raising Sales Completion Form serves the following purposes:

- Reconciles the fundraising event with event information originally approved
- Discloses total costs of event as well as total price charged per item
- Reports number of items sold and total revenue collected along with receipt number(s)
- Shows net profit

Steps to complete for fundraisers:

1. Fill out a Fund Raising Approval Request Form and obtain principal approval. If the request includes selling items to the public, it must be approved by Superintendent (designee).
2. Create a purchase order to obtain the goods for resale if necessary.
3. All money collected must follow the proper collection and deposit of cash procedures outlined in the handbook, including ticket sales reports if applicable.
4. Upon completion of the fundraiser, Fund Raising Sales Completion Form is to be completed and signed by the principal or other administrator and maintained on file for audit purposes at the building.
5. Documentation must be kept for 4 years.

Worthington Schools

Fund Raising Approval Request

(To be completed by Advisor or Chairperson)

Date of Request _____

School/Club/Organization: _____ Advisor in Charge: _____

Describe the fund raising project:

Date Sale Begins: _____ Date Sale Ends: _____

Where and when will sales take place?

Estimated Cost of Goods _____ Estimated Gross Sales of Goods _____

Total Estimated Profit _____

What is the purpose of raising the money? _____

Who will sales be targeted to? (check one): School Only _____ Community _____

Other _____ Describe _____

Name and address of company where supplies will be purchased:

Name, Address, and Contact of Entity profit will be donated to (if applicable) (501c3 only)

Can unsold quantities be returned? _____ If not, what will happen to unsold items?

Please attach a copy of promotional materials, if available.

Approvals and Routing:

Advisor _____

Building Administrator _____

Supt. (Designee) _____

Worthington City Schools

Fund Raising Sales Completion Form

At the conclusion of your fundraising activity, this report must be completed and forwarded to the building principal. Please remember to keep a copy of this completed report for your files. Building secretaries should keep a copy of this report on file for audit. If admissions are charged, the ticket accountability form in this handbook must be used.

School: _____

Club/Organization: _____

Activity/Event: _____

Start Date: _____ End Date: _____

Purchase Order #(s) (for supplies bought for fundraiser)	
Total Cost of goods or service	
Actual price school/club/organization charged per item	
Actual number of items sold	
Total revenue collected	
Receipt(s) number of deposit	
Fundraiser Profit	
Vendor # and Name for Donation, if applicable	
Number of items unsold	
Locations of unsold items	

Approvals and Routing:

Advisor _____

Building Administrator _____

COLLECTION AND DEPOSIT OF CASH

All money collected from a fundraiser or event must be counted, turned into your building secretary (or dropped in safe/escorted to bank in certain situations), and deposited in the bank within a reasonable amount of time (ideally daily, but by law within 3 days). For any cash collections, a pre-numbered receipt must be issued to the customer and the duplicate copy should be returned with the pay-in to the secretary. Receipt books can be obtained from the building secretary.

It is very important to have a paper trail any time funds change hands. This is accomplished through the use of a Pay-In form as well as a safe log form.

When funds are collected, the advisor completes all parts of the pay-in except the Bag #, Branch, Receipt Number and Account code, signs, and brings to the financial secretary with the funds. The secretary verifies the funds, initials on signature line, and gives the advisor the bottom copy of the pay-in as their receipt. The secretary then completes the remainder of the pay in, keeps the second copy, and forwards the top white copy to the treasurer's office. The secretary also completes a bank deposit ticket, places the white copy in the bank bag, attaches the second copy (pink) with the pay-in, and keeps the bottom copy (yellow) for their records. Funds and deposit slip are placed in a sealed bank bag, logged onto the safe log and dropped in the drop safe, later being picked up, logged out, and transported to the bank.

Under no circumstances may payments be made from receipts prior to their deposit into the activity fund. All proceeds from events are to be deposited and never kept for use as change funds. Change funds should be returned separately following the procedures in this document.

When selling tickets for an event (i.e. dances, plays, athletic events) the Auditor of State mandates cash control and ticket sale accountability for each building. The following forms have been established to adhere to these mandates.

Ticket Sales Report

This form is used to account specifically for tickets sold/used by each ticket seller at each event and reconciles tickets sold to cash collected.

Master Inventory Control

This form is maintained by the School office as the master ticket control. As tickets are issued for each event, the quantity is logged out on this form. After the even, the unsold tickets are returned and logged back in, thus keeping an accurate record of all tickets for the entire year.

Documentation must be kept for 4 years.

RECEIPT PAY IN

WORTHINGTON SCHOOLS PAY-IN ORDER

R-78
4/18/2016

TO BE COMPLETED BY FINANCIAL SECRETARY					TO BE COMPLETED BY TEACHER/ADVISER/COACH			
SCHOOL		BAG #			COIN			
DEPOSIT TICKET #		RECEIPT # (OUR USE ONLY)			CURRENCY			-
DATE REC'D		AMOUNT REC'D			CHECKS (list separately)			-
RECEIVED FROM		RECEIVED BY						-
TO BE COMPLETED BY TEACHER/ADVISER/COACH								-
ACTIVITY/CLUB		DATE						-
SIGNATURE								-
DESCRIPTION								-
FUND	RECEIPT	SPCC	SUBJ	OPU	REVENUE	TOTAL		
								-
FUND	FUNC	OBJ	SPCC	SUBJ	OPU	REDUCTION OF EXPENSE	TOTAL	
								-

COPIES: White: District Treasurer Yellow: School Financial Secretary Pink: Teacher/Coach/Adviser

1. The teacher, adviser, or coach (the person collecting the money from the student) fills out their portion, listing checks separately along with currency, the date, description, and activity.
2. The funds are given to the School Financial secretary with the pay in, who verifies the amount and completes the date rec'd, amount rec'd, received from, and received by, and gives the bottom copy back to the teacher/coach/adviser as their receipt.
3. School Financial secretary then fills out the remaining fields, including bag number, deposit ticket number, and account code, keeps the middle copy, and sends the top copy to the treasurer's office with the corresponding bank deposit box.

TICKET SALES REPORT

Directions for Seller: When you receive your ticket roll, tear off first ticket and attach below as beginning ticket. This ticket is not sold. At end of event, tear off next ticket on roll and attach below as ending ticket. This ticket also was not sold.

EVENT _____ DATE _____ GATE/BOX _____

STUDENT TICKETS:

Ending Ticket#	Minus Beginning Ticket #		Equals Total Tickets Sold		Times Price Per Ticket	Equals Total Sales
Below _____	Below _____	Minus 1	_____	_____	\$ _____	\$ _____

Attach
Ending Ticket Here

Attach
Beginning Ticket Here

ADULT TICKETS:

Ending Ticket#	Minus Beginning Ticket #		Equals Total Tickets Sold		Times Price Per Ticket	Equals Total Sales
Below _____	Below _____	Minus 1	_____	_____	\$ _____	\$ _____

Attach
Ending Ticket Here

Attach
Beginning Ticket Here

TOTAL TICKET SALES ABOVE: \$ _____ (A) ←

OVERAGES/SHORTAGES:

TOTAL CASH ON HAND \$ _____

LESS CHANGE FUND \$ _____

NET CASH (agrees to Pay-In Order) \$ _____ (B)

LESS TOTAL TICKET SALES \$ -(_____) (A) ←

CASH OVER/SHORT (A – B) \$ _____

Signature of Cashier
Printed Name: _____

Signature of Event Manager
Printed Name: _____

REQUEST FOR CHANGE FUNDS

School Building Name _____

Person Making Request _____

Date of Request _____

Purpose of Request _____

Amount Requested _____

Fund Affected Name _____

Code _____

(Please list fund and SCC numbers)

I hereby make the following request for a change fund for the above stated purpose(s). I understand that by signing this form and by cashing the check I take full responsibility/liability for the cash until it is re-deposited in the District treasury. I understand that the change fund is not to be used as a petty cash fund and the amount received must be deposited in its entirety back into the account from which it originated upon completion of the activity, by the end of the current school year, or upon request of the Treasurer, whichever comes first.

Signature of Person Making Request _____

Please forward request to Assistant Treasurer at the WEC _____

For Treasurer's Office Use Only

Date Received _____

Amount Approved _____

Check # _____

Check Date _____

Picked Up By: _____

Date: _____

Returned Date: _____

Receipt #: _____

DISBURSEMENT PROCEDURES

All disbursements shall be made by check prepared by Financial Services supported by a proper, approved purchase order, and verified by a receiving invoice. They also should be verified for accuracy of price accuracy of price extensions and totals.

1. Originator prepares requisition and submits it to Financial Services for approval.
2. The Acquisition and Financial Reporting Analyst will review the requisitions and convert into purchase orders.
3. The Purchase Orders are reviewed by the Superintendent and Treasurer and then forwarded to the appropriate person.
4. Originator verifies receipt of materials/service, compares with purchase order, and submits itemized invoice with either a partial payment form or purchase order (if purchase order is to be closed) to Financial Services.
5. Financial Services compares invoice to purchase order for pricing, and any adjustments. Financial Services will then issue a check.

GIFT CARD DISTRIBUTION PROCEDURES

Gift Cards may be given as incentives to students but are limited to \$25 per student annually. Please follow the following procedures to comply with District policies:

1. Originator prepares requisition and submits it to Financial Services for approval.
2. The Acquisition and Financial Reporting Analyst will review the requisitions and convert into purchase orders.
3. The Purchase Orders are reviewed by the Superintendent and Treasurer and then forwarded to the appropriate person.
4. Building will purchase gift cards for distribution at increments no greater than \$25 per person.
5. Building will distribute gift cards to recipients and ensure the Gift Card Distribution Listing is completed with the following information:
 - a. Printed name of Recipient
 - b. Signature of Recipient
 - c. Amount Received by Recipient
 - d. Reason for the gift card being distributed to recipient
6. Distribution Listing is submitted with invoice for payment to accounts payable to be kept on file for audit.
7. Gift cards can be purchased no longer than 1 month in advance of giving out. This is in place so that unused gift cards are not stored in the building susceptible to theft.

CLASS FUNDS AND INACTIVE FUNDS

The disposition of class funds will be determined by the class officers subject to the approval of the advisor and/or principal. All monies accrued will be designated for expenses, projects, memorials, or other selected items. The balances, if any, will be appropriated and spent the following year after graduation. When any activity fund has been inactive for more than two years, the purpose and use will be reviewed in order to determine the necessity of the funds.

AUDIT

All student activity funds are subject to an annual audit. The audit can encompass receipts, disbursements, petty cash, internal controls, compliance and anything else within scope of the audit. Each activity fund established will be audited at the same time the audit of records and accounts of the school district is made. The audit will include an assessment of whether legal requirements including those requirements imposed by the board of education, are being followed.

The student activity funds may also be subject to an internal audit by the board of education, superintendent, or financial services to ensure compliance and financial stability.