LAKEWOOD LOCAL SCHOOL DISTRICT

STUDENT ACTIVITY HANDBOOK

2026-2027

LAKEWOOD LOCAL SCHOOL DISTRICT
STUDENT ACTIVITY HANDBOOK

Principles of Student Activities; Administrative Responsibilities; Types and Management of Funds 1-4
* Financial Accountability - Advisor Sign-Off

Student Activity Purpose Statement and Budget Form 5
* Student Activity Purpose Statement
* Student Activity Budget Form

Sales Project/Fundraiser Potential - Reconciling the Sales Project/Fundraiser 6
* Sales Project/Fundraiser Potential Form
* Reconciling the Sales Project/Fundraiser Form (2 pages)

Collection and Deposit of Cash 7-9
* Pay-In Order Form
* Event Ticket Sales Report (Non-Athletic)
* Dance Sales Report
* Athletic Cash Ticket Reconciliation Report
* Ticket Inventory Sheet

Purchasing Procedures 10-12
* Requisition Form/SCView Sample Requisition
* Purchase Order Form
* New Vendor Request Form
* W-9

Private Travel Vendor 13

Budget Revision 14
* Budget Revision Form

Dormant Funds 15
* Group Intent Form

Cash Advances 16
* Cash Advance Form

Appendix A – Board Approved Student Activity Programs

Keep Copies Of All Forms For Your Records.

Budget Reports will be available via email and upon request.

PRINCIPLES OF STUDENT ACTIVITIES

A good student activities program is a necessary facet of the total educational program of each school district in the State of Ohio. The Board of Education may 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 morals and discipline.

The successful operation of any co-curricular program is dependent upon the formation 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 students' activities programs must function within the framework of the educational and organizational policies of the Board of Education and the State of Ohio.

In view of the large amounts of monies received from and expended for student activities, a plan was developed for efficient, thorough, and safe management of these funds. Every Board of Education should have in effect rules, regulations, and procedures for accountability of student activity funds.

The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education, and morale of all the students and to finance the normal legitimate co-curricular activities of the student body organization.

The Lakewood Local Board of Education will authorize, those student activity programs it wishes to be operational. See attached Appendix for board approved student activity programs.

All sources of revenue must be included in the student activity group's current year budget. Receipts must be identified by USAS classification as prescribed by Ohio Administrative Code Section 117-6-01. Projects for the raising of student activity money will in general contribute to the educational experience of students and will not conflict, but add to the instructional program. Money derived from the student body as a whole shall be so expended as to benefit the student body as a whole and not for the benefit of a special group.

All expenditures by the student activity program shall serve a public purpose and be in accordance with the budget. Student activity money will, insofar as possible, be expended in such a way as to benefit those pupils currently in school who have contributed to the accumulation of such money. Student activity funds will not be used for any purpose, which represents an accommodation, loan or credit to board employees or other persons.

A system of internal controls in accordance with the "Uniform School Accounting System" and procedures set by the district treasurer will be implemented in order to safeguard the assets of the student activity funds to insure that the students received the benefits sought to be attained. Funds are accounted for by fund, function, object, and special cost center in accordance with Ohio Administrative Code Section 117-2-02.

ADMINISTRATIVE RESPONSIBILITIES

Board of Education

The Board of Education shall adopt, by resolution in its official board minutes, rules, regulations, and policies to govern the establishment and operations of the student activity funds (Funds 200 and 300) - see Public Purpose - 1986 O.A.G. No. 86-013. The board should also approve the individual purpose clauses submitted by each student activity group. Fund 018 will follow these same guidelines.

Treasurer

The Treasurer of the Board of Education shall be the custodian of all funds (Ohio Revised Code Section 3313.51). The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the Treasurer. The Treasurer may delegate an employee to receive custody of student activity funds.

Superintendent

The Superintendent is responsible for administrating all board policies, except those required of the Treasurer (Ohio Revised Code Section 3319-01).

Principal/Athletic Director

The Principal, Athletic Director or other authorized administrator is responsible for the approval of requisitions for the expenditure of funds and any other duties as assigned by the Superintendent of the school district.

Advisors/Sponsors

The duties and responsibilities of the Advisors/Sponsors are at the direction of the Board of Education and consist of the following:

1. Preparing annual budgets and purpose clauses of the activity group.
2. Supervising the activities of the activity group, including preparing the Student Activity Purpose Clause/Budget; Sales/Fundraiser Potential Forms; Reconciling the Sales/Fundraiser Form; Ticket Accountability Forms; Student Activity Pay-In Forms; Building Use Request Forms; and other appropriate documentation.
3. Attend all functions and meetings, in or out of school, scheduled for their organization for the duration of the requested activity and building use time. If an advisor is unable to attend an activity function, substitute coverage must be obtained.
4. Compare records kept for the group/club purchases/receipts with Treasurer's Office financial reports.
5. Maintain copies of group/club meeting minutes (these provide proof of student involvement in student activity decisions).
6. Any additional forms or requirements requested from administration.

TYPES AND MANAGEMENT OF FUNDS

Fund 200 - Student Managed Activity Programs
Fund 200 consists of those student activity programs in which students participate in the management of the program. This includes those student activities, which consist of a student body, student president, student vice-president, student treasurer, and faculty advisor.

Fund 300 - District Managed Programs
Fund 300 consists of those student activity programs in which students do not participate in the management of the program. These activities usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities

Management Guidelines
As part of the effective management of the 200 and 300 Funds, the following guidelines will be followed:

1. The Board of Education has authorized, by resolution recorded in the official Board minutes, those student activity programs that will be offered, which are listed in the Student Activity Handbook.
2. All funds generated by the student activities shall follow district policies regarding timely deposit of funds.
3. Projects for raising student activity monies shall, in general, contribute to the educational experience of the pupils and shall not conflict with but add to the instructional program.
4. Student participation is an important factor in the democratic management of monies raised by the student body and expended for its benefit. The appropriate student activity group shall approve expenditures.
5. Student activity monies shall, to the extent possible, be expended in such a way that it benefits those currently in the school who have contributed to the accumulation of those monies.
6. Monies derived from the student body, as a whole shall be expended to benefit the student body as a whole and not benefit a special group.
7. Student activity monies shall not be used for any purpose, which represents an accommodation, loan, or credit to the board of education employee or other persons. Post-dated checks shall not be accepted, and checks shall not be cashed for anyone. Board of education employees or others shall not make purchases through a student body order to take personal advantage of the student body purchasing privileges.
8. No gifts or compensation shall be received by anyone participating with student activities from private vendors in accordance with Ohio Ethics Law.
9. No student body organization shall be obligated for purchases made by students, faculty, and others unless pre-authorized by school officials.
10. Prior to any financial transactions by an authorized student activity, a budget shall be submitted and approved for the current school year.

11. All sources of revenue shall be approved by the Board of Education and shall be included in the student activity group's current year budget. Receipts must be identified by USAS classification as prescribed by Ohio Administrative Code Section 117-6-01.
12. All expenditures by the student activity program shall be in accordance with the approved budget of the group. The authorization for the expenditure will be a fully executed, approved purchase order.
13. A system of internal controls shall be implemented in order to safeguard the assets of the student activity programs to provide reasonable assurance that the students will receive the benefits attained. Funds are accounted for by fund, function, object, and special cost center in accordance with Ohio Administrative Code Section 118-2-02.
14. Tickets used for any and all events, including sporting events, dances, etc. shall be specific preprinted, pre-numbered tickets.
15. Financial reports shall be furnished to each advisor on a regular basis and as required.

FINANCIAL ACCOUNTABILITY

READ CAREFULLY BEFORE SIGNING

1. I understand that I, as Advisor of the _____ (group/club) named below, am responsible for preparing the annual Purpose Statement and Budget for our organization, for supervising activities, including the preparation of fundraising potentials, cash deposits and any other duty assigned by the proper administrative authority.

2. I certify that our organization will not co-mingle funds with any other student organization.

3. I certify that our organization's funds will be used within the framework of the Purpose Statement.

4. I certify that I have received a copy of the Student Activity Handbook, which outlines the student activity procedures for the current year.

5. I understand that the Treasurer must sign any contract for the purchase of service, supplies or equipment.

6. I understand that any merchandise/equipment purchased with funds from this activity is the property of Lakewood Local Board of Education.

7. I understand that all records for this activity are the property of the Lakewood Local Board of Education.

   They must be turned in to the Treasurer's Office at the conclusion of the school year for auditing purposes.

8. I understand that if any of the above stipulations are not followed, I could be responsible for repayment and/ or replacement of funds and /or property.

_____	_____	_____
Student Activity Group/Club	Advisor	Date

4/2025

STUDENT ACTIVITY PURPOSE STATEMENT AND BUDGET FORM

All student activity groups/clubs are required to have a purpose statement and annual budget. The budget is required to be submitted once a year; revisions to these estimated revenues and expenditures are accepted throughout the year if necessary. The following needs to be included in the Purpose Statement and Budget Form.

Purpose Statement:
The purpose clause should encompass the reason for the activity existence, its aspirations, its future goals and the means through which the goals and aspirations may be achieved.

Budget Form:
Estimated Revenues:
All types of revenues must be listed on the budget form. Revenues should include:

- gross profits from all types of sales or fundraisers
- donations
- club dues/fees
- any other type of revenue the organization expects to receive during the year.

Estimated Expenditures:
All types of expenses must be listed on the budget form. If the expenditure is not listed on the Purpose Statement and Budget Form then it is not a legal expenditure and cannot be approved. Expenses should include:

- fundraisers/sales projects expenses
- expenses for club meetings
- awards for members
- donations the group agrees upon
- any other expenditures the group intends on making during the year.

No revenues or expenditures will be posted to a Student Activity account unless the Student Activity Purpose Statement and Budget Form have been completed and submitted to the Treasurer's office.

Best Practice: The purpose statement should be specific enough, yet broad enough to cover all possible revenues and expenditures.

STUDENT ACTIVITY PURPOSE STATEMENT

Group/Club Name _____ Date _____

Advisor _____ School Year _____

Fund Number/SCC _____

Purpose: _____

_____

_____

_____

_____

_____

Major Types of Revenue:

_____

_____

_____

_____

Major Types of Expenditures:

_____

_____

_____

_____

_____ _____

Advisor's Signature Date Principal's Signature Date

_____ _____

Superintendent's Signature Date Treasurer's Signature Date

****

PLEASE COMPLETE AND RETURN TO THE TREASURER'S OFFICE NO LATER THAN SEPTEMBER 5TH. THANK YOU.

Revised 4/2025

STUDENT ACTIVITY BUDGET FORM

Group/Club Name _____ Date _____

Advisor _____ School Year _____

Fund Number/SCC _____

Beginning Fun Balance as of July 1: $ _____

Estimated Revenue:

Description/Activity	Amounts
_____	$_____
_____	$_____
_____	$_____
_____	$_____
Total Estimated Revenue:	$ _____

Estimated Expenditures:

Description/Activity	Amounts
_____	$_____
_____	$_____
_____	$_____
_____	$_____
Total Estimated Expenditures:	$_____
Estimated Ending Fund Balance	$ _____

Note: If the expenditure does not agree with the purpose statement, the expenditure will NOT be approved.

_____ _____

Advisor's Signature Date Principal's Signature

_____ _____

Superintendent's Signature Date Treasurer's Signature Date

****

PLEASE COMPLETE AND RETURN TO THE TREASURER'S OFFICE NO LATER THAN SEPTEMBER 5TH. THANK YOU.

Revised 4/2025

SALES PROJECT/FUNDRAISER POTENTIAL
RECONCILING THE SALES PROJECT/FUNDRAISER

Sales Project/Fundraiser Potential

The Sales Project/Fundraiser Potential is a form designed to account for the type of sales projects conducted by the student activity programs. The purpose is to provide information to sponsors and administrators on the various projects and whether they are functioning in accordance with adopted Board policies.

The form including all signatures should be submitted to the Treasurer's office two (2) weeks prior to the beginning of the sales project. Keep a copy for your records.

Reconciling the Sales Project/Fundraiser

Reconciling the Sales Project/Fundraiser is a form designed to account for the actual revenues and expenditures of the sales project. Once a student activity fundraiser/event is completed, the reconciling of the Sales Project/Fundraiser Form must be completed and submitted to the Treasurer's office. This serves as the reconciliation between the student advisors records and the Treasurer's records. A copy of all supporting checks and/or other backup must be attached. If for any reason you deviate from the price list for a particular fundraiser you must provide a list of people this affected as well as a list of anyone who receives free items. Deposits must tie back to the detailed list /or receipts by date and dollar amount.

This form including all signatures should be submitted to the Treasurer's office within two (2) weeks after depositing all revenues from the sales project/fundraiser but prior to June 30th.

SALES PROJECT/FUNDRAISER POTENTIAL FORM

*Complete for approval **BEFORE** you organize the event.*

Group/Club _____ Date _____
Advisor _____
Fund Number/SCC _____
Fund Raising Activity _____
Starting Date _____ Ending Date _____

To be completed two (2) weeks prior to beginning the sale or event.

1. Description of Fundraiser
   - A. Item to be sold _____
   - B. Company from which item is purchased _____
   - C. Can items be returned if not sold?
     Yes _____ No _____
   - D. If nothing is to be sold, describe the project in complete detail. _____
     _____
     _____

2. Anticipated Sales _____
3. Anticipated Expenses _____
4. Estimated Profits _____

_____ _____
Advisor's Signature Date Principal's Signature Date

_____ _____
Superintendent's Signature Date Treasurer's Signature Date

****

_____ Your fund raising project has been approved.
_____ Your fund raising project will not be approved.

Revised 4/2025

RECONCILING THE SALES PROJECT/FUNDRAISER FORM

Complete AFTER completion of the event.

Group/Club Name _____ Date: _____

Advisor _____

Fund Number/SCC _____

Fundraising Activity _____

To be completed within 2 weeks after depositing all revenues from the sales project/fundraiser but prior to June 30th.

			Unit Price	Total Price
1. No. Items purchased to sell	a. _____	@	_____	_____
	b. _____	@	_____	_____
	c. _____	@	_____	_____

2. Total sales deposited (complete page 2 detail) $ _____

3. Total cost of goods/service (complete page 2 detail) $ _____

4. Net profit (line #2 minus line #3) $_____

Reminder: Attach Event Ticket Sales Report, Dance Sales Report, or copies of individual receipts if applicable.

Unaccounted for money

Explanation of unsold/unaccounted for items_____

_____

Explanation of discrepancies between amount of total receipts and total sales_____

_____

_____ _____

Advisor's Signature Date Principal's Signature Date

_____

Treasurer's Signature Date

Revised 4/2025

EXPENDITURES:

Purchase Order #	Vendor	Date Paid	Check #	Amount Paid

DEPOSITS:

	Treasurers Receipt #	Date	Amount

Dances:	Money from Tickets	Money from pizza, pop, pictures, etc.	Total money collected

Revised 4/2025

COLLECTION AND DEPOSIT OF CASH

Student Activity Groups have the ability to generate a significant amount of revenue. These procedures are designed to ensure accountability over cash receipts. A well-documented audit trail is crucial.

No deposits will be posted to a Student Activity account unless the Student Activity Purpose Statement and Budget Form and the Sales Project/Fundraiser Potential Form have all been properly prepared and approved prior to beginning a student activity fundraiser/event.

The advisor is responsible for keeping detailed and accurate records of all monies received into the activity account, such as the date collected, from whom it was collected, the amount collected and the purpose (Ex: 12/12/24- Susie Smith - $40 – Popcorn Sales).

Best practice: Use spreadsheets to assist in recordkeeping and utilize formulas to avoid mathematical errors.

All money collected from fundraisers, sales, dues/fees, donations, etc. must be counted and a deposit ticket prepared. Once a deposit is prepared, the money and deposit ticket are put into a locked bag. The bag is put into a locked safe until the district cashier comes to take the money to the bank. All deposits must be accompanied by the Pay-In form and a copy of supporting checks and /or other backup received. Once the deposit is made, the district cashier brings the duplicate deposit ticket, Pay-In form and supporting backup to the Treasurer's office. The Treasurer's office codes the Pay-Ins, records them in the Treasurer's receipt book and posts to the accounting system.

If the daily receipt from the sale project/fundraiser exceeds $1,000, or a lesser amount if the receipt cannot be safeguarded in the school locked safe, the money must be deposited with the Treasurer or a designated depository on the first business day following the date of receipt. If the daily receipt is less that $1,000 and the receipts can be safeguarded in the school locked safe, the money must be deposited with the Treasurer or a designed depository within 3 business days following the day of receipt. This is mandated by Ohio Revised Code 9.38 and Board Policy. If collection occurs after hours or weekends or during holiday breaks the activity advisor is responsible for ensuring the funds are properly secured. No funds should be left in classrooms, vehicles or otherwise unsecured.

No purchases or payments may be made from cash collections prior to their deposit into the activity fund. All payments must be paid by approved purchase orders through the Treasurer's Office.

All requests for change funds need to be made 3 days in advance.

Collection of cash should be supported/backed up by using the ticket sales form, dance sales form or individual receipts.

Common examples include: 1) All field trips that are run through the Principals fund must have individual receipts written to each student on that trip. A separate list must be maintained for students who are free. The receipts and any lists of free students must be sent to the Treasurer's office so that the reconciliation can be done once the field trip monies have been collected. 2) Prom Tickets: Receipts must be written to each student paying for this event. Any students who are admitted free must be listed on a separate list. At the end of the event, the receipts and list of free students should be sent to the Treasurer's office so that the reconciliation can be done.

EVENT TICKET SALES

When selling tickets for an event the following guidelines should be adhered to:

- Tickets should be pre numbered.
- An Event Ticket summary should be completed. A copy of this Summary should be sent with the Reconciling the Sales Project/Fundraiser to the Treasurer's Office. These reports will be randomly reviewed throughout the year.

DANCE SALES

The following guidelines should be adhered to for school dances:

- Students entering the dance should sign their name on the Dance Sales Report. Money collected should agree back to number of students on report. A copy of this Dance Sales Report should be sent with the Reconciling the Sales Project/Fundraiser to the Treasurer's Office.

INDIVIDUAL RECEIPTS

Individual receipts should be issued when money is collected for camps, payments from parents/students, fees, etc. The individual pre-numbered receipt book can be obtained from the building secretary. The total individual receipts should reconcile to the total deposit. A copy of receipts should be attached to the Reconciling the Sales Project/Fundraiser and sent to the Treasurer's office. The individual receipt books should be returned to the building secretary once all monies for the school year are collected.

CASH AND CREDIT CARD RECEIPTS (Athletic Department)

ADVANCE ONLINE TICKET SALES

Hometown Ticketing, Inc. is used for the online ticket sale of Athletic games/events. Events are added to the Hometown Ticketing website by the Lakewood Athletic Director. The Hometown Ticketing platform syncs seamlessly with Stripe (a dedicated online payment processor). The Treasurer's Office logs on to the Hometown Ticketing website to print off the following reports to reconcile the Stripe deposits to the Hometown Ticketing reports:

- Payout Report (Report from Stripe online payment processor) – Provides a list of bank deposits and the supporting download batch file showing the number of tickets sold for each game/event.

- Event Audit Report (Report from Hometown Ticketing) - Provides detail of the game/event. This includes game/event name, date, number of tickets sold, number of tickets refunded, number of tickets remaining and the total money collected for that game/event. The Treasurer's Office reconciles the Event Audit Report to the Payout Report.
- Event Calendar – (Report from Hometown Ticketing) – Provides a list of all games/events. All Payout Reports are reconciled back to an event listed on the Event Calendar. All events listed on the Event calendar are tied back to a Payout Report.

CREDIT CARD TICKET SALES (AT EVENT GATE)

For Athletic Credit Card Sales, the gate workers use Stripe M2 Readers at each gate to process all credit card tickets sold at the event gate. At end of the event, the Athletic Director logs into Hometown Ticketing to run an event audit report to balance out the credit card sales from the event gate.

Once the deposit is made by Stripe into the District bank account, the Treasurer's Office codes the receipt using the Hometown Ticketing reports. The Treasurer's Office records them in the Treasurer's receipt book and posts to the accounting system.

At month end, the Treasurer's Office does a monthly reconciliation of the bank deposits, the Stripe Payout Reports and the postings in the receipt book, to reconcile the total online ticket sales for the month.

CASH TICKET SALES (AT EVENT GATE)

The athletic cash ticket sales sold at the event gate will be processed through the Hometown Ticketing application on District IPads at each gate. These IPads are used to process all cash collected at the gate of each event. The gate workers enter the number of cash tickets in the Hometown Ticketing application and collect the cash, which goes into a locked cash box. When the gate closes for the event the gate workers count the cash and fill out the Cash Ticket Reconciliation Report and give to the Athletic Director along with the locked cash box. At end of the event the Athletic Director also counts the cash, then logs into Hometown Ticketing to run an event audit report to balance out the cash collected and completes page two of the Cash Ticket Reconciliation Report. The athletic director prepares a deposit ticket. All athletic cash ticket deposits must be accompanied by a Pay-In form referencing the event name and date. The Treasurer's Office logs on to the Hometown Ticketing website to print off the following reports to reconcile the cash ticket sales to the Hometown Ticketing reports:

- Event Audit Report (Report from Hometown Ticketing) - Provides detail of the game/event. This includes game/event name, date, number of tickets sold, number of tickets refunded, number of tickets remaining and the total money collected for that game/event. The Treasurer's Office reconciles the Event Audit Report to the Cash deposit and the Pay-In.

CASH SALES (Non-ticket Cash Collections)

The Athletic Director prepares a deposit ticket, a Pay-In form and a copy of the supporting checks and/or other backup received.

Stadium Seat Sales and Season Passes are reconciled on an annual basis.

PAY- IN FORM

Date of Deposit: _____

Student Activity Fund/SCC: _____

Source or Name of Fundraiser: _____

Coins: $_____

Currency: $_____

Checks (List Separately):$ _____

_____

_____

_____

_____

_____

_____

_____

_____

Total Amount of Deposit: $_____

Attach deposit slip when money is deposited to the bank.

By signing below, I verify that the above funds were received and turned in to the building secretary, Athletic Director, or Treasurer's office for deposit within 1 (one) business day of collection. I also verify that no funds are being withheld for any reason, and that no purchases or reimbursements were made from any funds collected,

Activity Treasurer Signature (if applicable):_____

Activity Advisor Signature **(required)**:_____

Treasurer's Office to complete:

Received by: _____ Date: _____

Receipt #_____

Revised 4/2025

EVENT TICKET SALES REPORT
(NON-ATHLETIC)

Group/Club Name_____ Date _____
Advisor _____
Fund Number/SCC _____
Fundraising Activity _____

Price of Tickets $ _____ (A)

DATE	BEG. TICKET # (B)	END TICKET # (C)	# TICKETS SOLD (B) - (C) - 1 = (D)	TOTAL SALES (A) * (D)
		TOTAL	#	$

Explanation of difference between due and collected:

_____
_____
_____
_____

4/2025

DANCE SALES REPORT

Group/Club Name _____ Date _____ Advisor _____

Fund Number/SCC_____

Event _____

Number	Student Name
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	

TOTAL _____

Revised 4/2025

LAKEWOOD ATHLETIC DEPARTMANT
CASH TICKET RECONCILIATION REPORT

EVENT _____ DATE_____

HIGH SCHOOL_____ MIDDLE SCHOOL BOYS_____ GIRLS_____

OPPONENT _____ GATE LOCATION_____

CASH BY DEMONINATIONS

$100 _____ X $100= _____

$50_____X $50= _____

$20_____X $20= _____

$10 _____X $10=_____

$5 _____X $5= _____

$2_____X$2= _____

$1 _____X $1=_____

COIN _____

TOTAL CASH $ _____

TOTAL CASH $ _____

LESS START UP CASH $_____

NET CASH DEPOSIT $_____ (B)

(Agrees to Pay In Order)

Counted and Verified by: (Two (2) signatures required)

TICKET SELLER _____ _____
Print Name Signature

TICKET SELLER _____ _____
Print Name Signature

Revised 4/2025

ATHLETIC DIRECTOR

			PRICE		TOTALS
ADULT TICKETS PER HOMETOWN APP	_____	X	_____		_____
STUDENT TICKETS PER HOMETOWN APP	_____	X	_____		_____

TOTAL TICKET SALES **$_____ (A)**

NET CASH (From page 1) **$_____ (B)**

LESS CASH TICKET SALES FROM HOMETOWN **$_____ (A)**

CASH OVER/SHORT (A – B) **$_____**

EXPLANATION OF VARIANCE _____

_____

ATHLETIC DIRECTOR _____ _____
Print Name Signature

DEPOSIT PREPERATION _____ _____
Print Name Signature

TICKET INVENTORY SHEET

Group/Club Name _____ **Date** _____
Advisor _____
Fund Number/SCC _____
Fundraising Activity_____

Ticket Type _____

EVENT	DATE	BEGINNING TICKET NUMBER	ENDING TICKET NUMBER

Revised 4/2025

PURCHASING PROCEDURES

Student Activity groups must follow the standard District purchasing procedures. These procedures include the use of requisitions, purchase orders, certification by the Treasurer of available funds, and proper authorization procedures. **DO NOT ORDER OR PURCHASE ANYTHING WITHOUT A PURCHASE ORDER.**

Best Practice: Submit requisitions at least 1 week in advance of needing to make a purchase.

The following are specific procedures to be followed to execute a purchase.

1. Complete a Lakewood requisition form for items you would like to purchase. Make sure that Lakewood Local Schools has an account with the vendor OR that the vendor will accept our purchase order. Only established vendors with W-9's on file will have an active vendor number. Any new/first time vendor will require a New Vendor Request Form and a W-9 on file prior to obtaining a purchase order. Be sure to include shipping and handling charges, if you don't know, ESTIMATE.

   NOTE: Students are not to complete requisitions.

2. Forward the requisitions to the building secretary to be entered on line, using SCView. Requisitions must be completed in full, including a complete description of what is being purchased. Building secretaries will verify budget accounts have monies available for expenditure. Building secretaries maintain the original copies of these requisitions in a binder. Requisition numbers should be written on the requisition.

3. The Principal/Supervisor will approve requisitions (daily) in SCView. Once the Principal/Supervisor approves requisitions electronically in SCView, the Superintendent will receive the list of requisitions to approve (daily). Once the Superintendent approves the list of requisitions electronically the list is forwarded to the Treasurer for approval (daily). If the requisition is not approved, at any level, an email will be generated and sent to the originator with a reason why it was not approved. If a change is made to the requisition addressing the reason it was not approved, it can be resubmitted through the approval process.

4. Once final approval has been done by the Treasurer through SCView, the Treasurer's office will convert approved requisitions to a purchase order (daily). A purchase order number will be assigned. The purchase orders are signed by electronic signatures of the Superintendent and Treasurer.

5. A copy of the purchase order is emailed to the originator in SCView. A paperless copy is stored within the SCView database and can be accessed at any time by the originator, the SCView approvers of that requisition and the Treasurer's Office.

Purchase orders requiring immediate placement need to be designated on the requisition as "Phone, Email or Fax Order" and any related instructions. If the Treasurer's Office places the order for the originator, the Treasurer's Office will stamp the purchase order in SCView with a stamp showing the order has been placed by phone, email or fax and the date the order was placed.

If the purchase order is to be hand carried/picked up, this needs noted on the requisition by stating "Confirmation only".

The purchase of supplies/materials can be made by a group advisor only if there are no vendors who will take a district purchase order. The group advisor will not be reimbursed for sales tax and must have the purchase order in place prior to making the purchase.

6. Once the items ordered are received, the originator of the purchase order verifies that goods have been received by approving the invoice scanned to them through SCView. Once the invoice has been approved through the SCView approval process, the Treasurer's office can process payment.

7. Invoices must indicate an invoice or service date on or after the purchase order date. If the invoice date is prior to purchase order date, this is a violation of board policy and state statute and the individual ordering may be liable for the order.

8. Accounts Payable Checks are processed on the second and fourth Mondays of the month with exceptions as needed. Requisitions/Purchase Orders that require a check for a service the day of an event must be entered and approved one (1) week prior to the event. If you have an invoice that needs payment please submit to the Treasurer's Office.

Best Practice: No purchases or payments may be made from cash collections.

Best Practice: Lakewood Local Schools is tax-exempt and does not pay sales tax. If you are completing a transaction, you are responsible to ensure sales tax is not charged (or you must refund the amount of tax back to the District.)

Best Practice: Gift Cards are to be treated as cash. A signature log verifying the distribution of all gift cards is required.

Below are examples of expenditures prohibited by law, or not allowable according to District policy:

- Salaries for services that are the responsibility of the district or for district assignment. (1980 O.A.G. 80-060)
- Memberships that benefit individuals. (1975 O.A.G. 75-021)
- All items for personal use. (Ohio Constitution Article VIII, Section 4; O.A.G. 75-008)
- Voluntary gratuities (tips). (1912 O.A.G No. 217)
- Gambling and games of chance.
- Alcohol and/or tobacco.
- Contributions to promote a tax levy or bond issue.
- Installment of lease purchases.

- All other expenditures not included in the Purpose Statement/Budget and approved by the Board of Education.
- Cash advances, or cash payment requests.
- Purchases that do not directly impact or provide support to students.
- Purchases that are of specific benefits to coaches and/or advisors. Ex: custom coach/advisor clothing.

REQUISITION

Lakewood Local School District
P.O. Box 70
Hebron, Ohio 43025

_____
Person Making Request

_____
Subject or Activity purchased for

TO: _____
_____
_____

_____
Approved by (Bldg. Administrator)

Vendor # _____

Date: _____

Quantity	Unit	Description	Unit Price	Total Price

TOTAL $_____

TI	FUND	FUNC	OBJ	SPCC	SUBJ	OPU	IL	JOB	AMOUNT
05									$
05									$

Special Instructions: _____

_____

Updated: 4/2025

Requester Email
cwogan@lakewoodlocal.k12.oh.us

Attention To
andrew osborne

Requested PO Date
5/1/2025

Requisition No
CO2821

Vendor No
113129 (AMAZON.COM)

Deliver By Date

Vendor
AMAZON.COM
BILLING DEPT
BOX 83463
SEATTLE, WA 98108
Fax:
Email:

Attachments Sending with PO

Deliver To Vendor No
1000 (SUPERINTENDENT)

Deliver To
HS - PRINCIPAL
9331 LANCER RD SE
HEBRON, OH 43056

Fund to be used/Notes to Approver

Requisition Description

#	Qty	Unit	Desc	Unit Price	Total	Account	Account Code
1	1.0000		See attached list	$513.430	$513.43	IDEA PART B HANDICAP 7-12 OTHER GENERAL SUPP	516-1240-519-9225-000000-000-00-000

Total **$513.43**

SC View Sample

PURCHASE ORDER

Date	Purchase Order No.
	Page
	001

Send All Invoices To
LAKEWOOD LOCAL SD
TREASURER
P.O. BOX 70
HEBRON, OH 43025-0070
740-928-1928

THESE NUMBERS MUST APPEAR ON ALL LETTERS, INVOICES, SHIPPING MEMOS, BILLS OF LADING, EXPRESS RECEIPTS AND PACKAGES.

ISSUED TO

SHIP TO

ATTN:
TERMS:
REQUISITION NO.

PLEASE ACKNOWLEDGE RECEIPT AND ACCEPTANCE OF THIS ORDER.

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
		SAMPLE		
			PAGE TOTAL	
			GRAND TOTAL	

TI	FUND	FUNC.	OBJ.	SPCC.	SUBJ.	OPU	IL	JOB	AMOUNT

IT IS HEREBY CERTIFIED THAT THE ABOVE AMOUNT REQUIRED TO MEET THE CONTRACT, AGREEMENT, OBLIGATION, PAYMENT OR EXPENDITURE FOR THE ABOVE, HAS BEEN LAWFULLY APPROPRIATED OR AUTHORIZED OR DIRECTED FOR SUCH PURPOSE AND IS IN THE TREASURY OR IN PROCESS OR COLLECTION TO THE CREDIT OF THE FUNDS OF THE BOARD OF EDUCATION FREE FROM ANY OBLIGATION OR CERTIFICATION NOW OUTSTANDING
TAX EXEMPTION CERTIFICATES PROVIDED UPON REQUEST.

School Districts Are Exempt From Federal Excise Taxes And Ohio Sales Tax. TAX EXEMPT

STATE ID:
FED ID: 31-6402659

THIS ORDER IS VOID UNLESS TREASURER'S CERTIFICATE IS SIGNED

TREASURER

SUPERINTENDENT

VENDOR COPY

LAKEWOOD LOCAL SCHOOL DISTRICT
HEBRON, OHIO 43025

NEW VENDOR REQUEST FORM

DATE OF REQUEST: _____ REQUESTED BY: _____

VENDOR NAME: _____

TYPE OF VENDOR: _____
(WHAT TYPE OF PRODUCT WILL YOU BE PURCHASING?)

VENDOR ADDRESS: _____

_____
City State Zip Code

VENDOR PHONE NUMBER: _____

VENDOR FAX NUMBER: _____

VENDOR WEBSITE: _____

All information must be given in order to add a new vendor

Office Use only

Vendor Number Assigned_____

W-9 Sent_____

W-9 Received and Complete_____

USAS-R
1099 Type

Non-1099_____

Non-Employee Compensation_____

Other Income_____

Medical/HealthCare_____

Attorney_____

VENHIRE: Reportable__ Not Reportable__
SSN_____ EIN_____

_____
Glenna J. Plaisted

Revised 4/2025

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	**Signature of U.S. person**	**Date**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Private Travel Vendor

Private travel vendors may be necessary for trips taken by a student activity program. When arranging, booking, or approving field trips through or with a private travel vendor, school district officials and employees are acting under the "color of office" as defined in Ohio Revised Code Section 117.01 (A).

Ohio Revised Code Section 102.03 (D)(E), prohibit a school district official or employee from soliciting, accepting, or using his or her position to secure travel, meals, and lodging, or a gift of substantial value, from a party that is interested in matters before, regulated by, or doing or seeking to do business with the school district.

As such, monies and other forms of compensations, including gifts, travel, meals, lodging, and/or air miles, paid to the school district official or employee, by the private travel vendor/air lines, are considered "public monies: and must be remitted to the school district (AOS Bulletins 2000-006 and 2000-015 which includes Ohio Ethics Commission Advisory Opinion 2000-04, "Compensation for School Trip", and Ohio Ethics Commission Advisory Opinion 2001-04, "Travel and Gifts Provided to School Officials and Employees).

The Advisory Opinion does not prohibit public school teachers, public school administrators, and other public school officials and employees from accepting, from a private tour company, necessary travel expenses to accompany students on a school trip, so long as the travel expenses are provided in connection with the contract between the district and the tour company to provide tour services.

BUDGET REVISION

The initial annual budget for the student activity group is entered based on the amounts provided by the activity advisor on the Student Activity Purpose Statement and Budget Form.

If budget variations are more than 10% of the original budget amount, a Budget Revision Form should be completed and signed.

Budget Reports will be available via email and upon request.

STUDENT ACTIVITY FUND BUDGET REVISION FORM

GROUP/CLUB _____ DATE _____
FUND /SCC _____
ADVISOR _____

This form is to be sent to the Treasurer to request an additional appropriation OR to request a transfer of funds from one budget account to another budget account within the same fund.

ADDITIONAL BUDGET REQUEST

$ _____

FUND FUNC OBJ SCC SUB OU DESCRIPTION

_____

REASON FOR REQUEST _____
_____

TRANSFER REQUEST

$ _____

FUND FUNC OBJ SCC SUB OU DESCRIPTION FUND FUNC OBJ SCC SUB OU DESCRIPTION

FROM _____ TO _____

REASON FOR REQUEST _____
_____

_____ _____ _____ _____
Advisor's Signature Date Principal's Signature Date

_____ _____
Treasurer's Signature Date

Revised 4/2025

DORMANT FUNDS

Upon dissolution of a student activity group, any remaining fund balances are to be disposed of through an authorized expenditure, donation to another student activity program or transfer of funds.

The Group Intent Form should be completed to show the disposition of funds.

GROUP INTENT FORM

Group/Club Name _____ Date _____

Advisor _____

Fund Number/SCC _____

It is the intent of _____ that any remaining balances are used in the following manner:

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

_____

Should balances remain following the use of these funds, the Board of Education may transfer or expedite such funds by Board resolution.

_____ _____

Advisor's Signature Date Principal's Signature Date

_____ _____

Superintendent's Signature Date Treasurer's Signature Date

Revised 4/2025

CASH ADVANCES

When justified for travel or other purposes (and students expenses are included), cash advances may be made by check, provided funds are available in the specific account, to the individual based on estimated expenditures (to the best of one's ability). The purchase order should clearly indicate that the transaction is a cash advance, name the district employee to whom the check is to be written and the intended purpose of the expenditure.

The person to whom the check is written must sign for it acknowledging the responsibility to return cash and/or proper documentation for expenditures equal to the amount advanced. If the cash and/or receipts are not received in a timely manner, the amount advanced or amount not accounted for shall be payroll-deducted from the person's payroll before the end of the current school year.

Cash advances will be issued only with prior approval and **only to district employees** (not to volunteers).

REMEMBER: Request an Ohio Tax Exemption form.

CASH ADVANCE FORM

Group/Club Name _____ Date _____

Advisor _____

Fund Number/SCC _____

BASED ON ESTIMATED EXPENDITURES

Amount: $_____ Approved by: _____

Check # _____ P.O. # _____

I acknowledge receipt of $ _____, an advance for the purpose of _____.

I accept responsibility for the funds advanced and will return cash and/or proper documentation for expenditures equal to the amount advanced *WITHIN 10 DAYS OF SIGNING THIS FORM.* **If funds and/or proper documentation are not turned in to the Treasurer's Office, I understand said amount shall be deducted from my payroll check before the end of the current school year.**

_____ _____

Signature of Recipient Date

(Treas. Office use only)
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 $_____

_____ _____

Treasurer's Signature Date

Revised 4/2025

Appendix A

Student Activity Programs:

A. Academic Oriented Activities:
   1. Subject Oriented Activities
      a. Drama Club
      b. Fine Arts Club
      c. Land Lab /STEAM Team
      d. Art Club
      e. Robotics Club
      f. Washington D.C.
      g. STEM Club
      h. Math Club
      i. FCCLA
      j. DECA Club
   2. Language Oriented Activities:
      a. Spanish Club
   3. Music Oriented Activities:
      a. Band
      b. Chorus
   4. Honor Societies
      a. National Honor Society
      b. National Jr. Honor Society

B. Sports Oriented Activities
   a. Inter-scholastic Athletics
   b. Ski Club
   c. Program Manager
   d. Lakewood SAPEF

C. School & Public Service Co-Curricular Activities
   a. Student Government (Student Council)
   b. Class Oriented (Class of)
   c. Yearbook
   d. PALLS
   e. PBIS
   f. Public School Support (018 Funds)