



GREENON LOCAL SCHOOL DISTRICT

**STUDENT/ATHLETIC ACTIVITIES
POLICIES AND PROCEDURES MANUAL**

(Garth Whitaker, Treasurer/CFO, 3/30/2023)

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GREENON LOCAL SCHOOLS STUDENT ACTIVITY POLICY

ACTIVITY FUNDS

Funds under the control of the various schools which are not tax receipts and are generally referred to as “outside activities” monies are to be accounted for under the direction of the Board of Education and the administration. Activity funds are those established by the Board of Education as a supplement or enrichment to the general classroom activities and curriculum. 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 students; and to finance the normal legitimate co-curricular activities of the student body organization.

Board Policy 6610 –

Student Activity Fund – It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate co-curricular activities of the student body organization which promote the general welfare, education, and morale of all students.

Each student activity covered by this policy must be recognized by the Board of Education before monies can be collected or disbursed in the name of said activity. Any and all proposed expenditures from the student activity fund must be approved by the Board or its designee prior to disbursement and must serve a valid and proper public purpose.

The Treasurer of the Board shall be the treasurer of the student activities fund.

The Board authorizes the Treasurer to act on its behalf to review and approve each expenditure from a student activity prior to disbursement. In approving an expenditure, the Treasurer shall ensure that it is related to achieving one (1) or more of the stated purposes for which the student activity has been organized and will serve a valid and proper public purpose.

EXTRACURRICULAR AND CO-CURRICULAR ACTIVITIES

Many curricular offerings, i.e., courses that are part of the curriculum and are not scheduled as classes, have as an integral part associated extracurricular activities, i.e., clubs, activities, practices, etc., that are not scheduled as part of the curriculum or daily offering.

Many times, these extracurricular offerings conflict, forcing students to make a choice. It is expected that these choices will be made by the student through consultation with their parents. The administration and Board of Education are to support the decision of the student and parents.

The student is not to be penalized or suffer repercussions because of their decision in choosing between the conflicting extracurricular activities.

Several types of organizations or clubs can be established. Examples of these organizations/clubs could include but are not limited to the following:

- Academic activities – clubs related to the general curriculum such as a foreign language or a science club.
- Literary, forensic, and performing arts activities – clubs related to activities such as the arts.
- Occupational and vocational activities – clubs related to business or trades.
- Interscholastic athletic and sports activities – clubs related to athletic or other sporting activities.
- Intramural athletic activities – clubs related to intramural sports or athletic activities.
- Music activities – clubs related to activities such as marching band or choir.
- Intra-scholastic publication activities – clubs related to activities such as the school newspaper or yearbook.
- School and honor activities – clubs such as the National Honor Society or Student Council.

RELATIONS WITH PARENT ORGANIZATIONS

The Board of Education supports organizations of parents whose objectives are to promote the educational experiences of District students. However, in using the name of the district or its schools and in organizing a group whose identity derives from a school(s) of the district, parent organizations share responsibility with the Board of Education for the welfare of participating students.

Parent organizations desiring to use the name or offices of the district to organize students must obtain the approval of the Board of Education as a prerequisite. Continued use of the school's name, logo, mascot, etc. is contingent upon compliance with all applicable Board policies and regulations.

Principals and staff members need to collaborate closely with the officers of all parent organizations to provide a sustained system of activities that increase and enhance the educational opportunities for students. The activities must be integrated and balanced in accordance with the total District educational program and District goals and objectives and must comply with all State and Local laws and regulations.

Parent organizations that wish to construct anything on school property must have permission of the Board of Education in advance of the construction project. The organization must provide the Board, in writing, with proof of financial stability and that the funds are available for the construction project.

Acceptance of donated equipment or materials may depend upon compliance with, or experience related to, the Board's policy of materials and equipment.

RELATIONS WITH BOOSTER ORGANIZATIONS

The Board of Education recognizes that the endeavors and objectives of booster organizations can be a valuable means of stimulating interest and endorsement of the aims and achievements of the district. Care must be taken to avoid compromising or diluting the responsibility and authority of the Board of Education.

Booster organizations must abide by all District policies and rules as well as the following:

1. Booster organizations should not use the school's tax ID number.
2. Booster organizations should not accept checks made out to the school and vice versa.
3. District officials should not have a leadership role in the booster organizations.
4. Fundraising activities should not occur on school premises or during school hours unless the Superintendent has given permission.
5. Documentation on ownership of property and fundraising activities is required.
6. The Board must authorize the use of the districts name, logo, mascot, etc.
7. Booster organizations must submit their reports on income, expenses, and balance sheets to the Treasurer on an annual basis.

Booster organizations must have permission from the Board of Education prior to any construction of facilities. The organization must provide the Board, in writing, that funds are available to complete the project.

Acceptance of donated equipment or materials may depend upon compliance with, or experience related to, the Board's policy of materials and equipment.

ADMINISTRATIVE RESPONSABILITIES

AUDITOR OF STATE

All student activity programs are adopted by the Board of Education as authorized by Ohio Revised Code §3315.062. A list of student activity programs which may be established are in the Auditor of State Guidelines for Student Activity Programs – June 2018.

BOARD OF EDUCATION

The Greenon Local Board of Education accepts its responsibility to adopt regulations governing the establishment and maintenance of student activity programs. This shall include a system of accounting to separate and verify each transaction and to show the sources from which the program's revenue is received, the amount collected from each source, and the amount expended for each purpose as provided in the Uniform School Accounting System (USAS) and the Guidelines to Student Activity Programs (Auditor of State Guidelines for Student Activity Programs – June 2018, Ohio Administrative Code Chapters 117-2 and 117-6).

TREASURER/CFO

The Treasurer of the Board of Education shall be the Treasurer of the school funds (Ohio Rev. Code §3313.51).

The Accounting policies and internal control policies shall be the sole responsibility of the Treasurer; the Treasurer will appoint the necessary Bookkeeper(s) for the collection of all monies.

BOOKKEEPER

The Bookkeeper is employed by the Board of Education and is responsible to the Treasurer for procedures related to the collection of all monies.

The Bookkeeper shall be responsible for carrying out the required accounting procedures for collection of monies as adopted by the Greenon Local Board of Education.

The Bookkeeper is also responsible for advising the Treasurer concerning the legitimacy of all such financial transactions.

SUPERINTENDENT

The Superintendent is responsible for administering all non-fiscal Board policies (Ohio Rev. Code §3319.01).

PRINCIPAL

The principal of each grade span shall have the overall responsibility for the supervision and management of student activities.

The principal shall be responsible for the approval of requisitions for the expenditure of funds, and any other duties as assigned by the Superintendent of the school district.

SPONSORS/ADVISORS

Sponsors are certified or classified staff members who shall serve as the adult supervisor of the activity account. The duties and/or responsibility of the sponsor shall be at the direction of the principal and consist of the following:

- a. Preparing annual budgets and amendments and policy statement of the activity group;
- b. Supervising the activities of the student activity group, including all financial transactions.

- c. 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.
- d. Compare records kept for club purchase/receipts with financial records of the district.
- e. Maintain copies of club meeting minutes (these provide proof of student involvement in the student activity decisions).
- f. Timely complete fundraising sales potential and actual sales reconciliation forms for each fundraiser.
- g. Work with K-12 Bookkeeper in preparing Cash Proofs.
- h. Any other duties as assigned by proper administrative authority.

STUDENT ACTIVITY OFFICER

Student Activity Officers generally consist of a President, Vice-President, Secretary and Treasurer. The Student Activity Officer helps with the following tasks:

- a. Preparing annual budgets and amendments and policy statements of the activity group.
- b. Preparing and submitting sales project potential and final sales project reports.
- c. At least one Student Activity Officer, preferably the Treasurer, shall sign off on all forms with the Sponsor.

GENERAL GUIDELINES

New Activities

Before the establishment of any student activity fund, the activity sponsor must submit a detailed Budget/Purpose Statement to the Treasurer of the Board of Education.

The Treasurer's Office will notify the K-12 Bookkeeper upon approval of the activity. A fund and special cost center will be established once approved by the Board of Education. At that time, a budget should be completed by the activity advisor and returned to the Treasurer's Office. ***Both the purpose statement and budget must be approved and on file with the Treasurer's Office prior to any fundraising activity.*** In the years following the establishment of the activity fund, advisors should follow the general guidelines of existing activities outlined in this manual.

Existing Activities

Each fiscal year, all activity advisors will submit a Budget/Purpose Statement to the building principal/administrator for approval. Once approved by the Building Principal it will be submitted to the Treasurer's Office by the K-12 Bookkeeper. These budgets must be approved by the Treasurer and Superintendent and on file with the Treasurer's Office prior to any fundraising activity.

All advisors should maintain accurate records to support all fundraising activities. These records should detail funds received and funds expended. These records are required to be maintained by the advisor for two (2) years after the end of the fiscal year (321 – Records Retention Schedule).

Closure of Activities

Should a student activity cease to exist, monies may be donated to another student activity fund through authorization of the group's officers and advisor.

Reviews

During each fiscal year a quality assurance review may be conducted by the Treasurer's Office in order to verify compliance with legal requirements and board policies. Annually, the activity may be selected for review during the district's financial audit by the State.

BUDGET/PURPOSE STATEMENT GUIDELINES

STATEMENT OF BUDGET/PURPOSE:

The purpose statement should encompass the reason for the activity's existence, its aspirations, and future goals by clearly defining the activity's vision, mission, and goals on the Budget/Purpose Statement. The goals should be addressed through the description of how the activity plans to achieve them, i.e., how funds will be raised and what these funds may be used for. Purpose statements should be specific enough yet broad enough to cover all possible revenues and expenditures.

Prior to any financial transactions by an authorized student activity, a purpose statement for the activity should be submitted by the student group to the Treasurer's Office for approval by the Superintendent and Treasurer. The purpose statement should always be the basis for any budgets submitted by the activity, and need not be resubmitted unless the activity's mission, vision, or goals change. Purpose statements can be amended throughout the year, if necessary.

A purpose statement of a club or activity should answer the following questions:

- a. What is the reason for the club's existence?
- b. What is the purpose of the activity?
- c. What are the goals of the activity or club?
- d. What can the club/activity spend money on?

Example: Publication of the annual yearbook to provide record of student's activities and memories for resale to students and general public, and to provide training for students in organizational skills/business process.

Each accounting group must establish a policy, purpose, and budget.

The Budget/Purpose Statement for the school year shall be submitted to the Treasurer no later than May 30th of each year for the next school year.

Amendments may be submitted and approved by the Superintendent and the Treasurer.

Submission

Annually, activity funds that are expected to be in existence during the school year must have a budget approved by the Superintendent and Treasurer on file in the Treasurer's Office. The Treasurer's office may establish deadlines for submission of the initial budget. Incomplete budgets will not be processed and will delay the commencement of any planned activity. Neglecting to submit a budget will result in no events being approved for the year for the student activity.

Budgets should contain the information on the subsequent page and be prepared using the prescribed Budget/Purpose Statement form. The Budget/Purpose Statement should first be submitted to the Building Principal or Athletic Director.

Note: Budget/Purpose Statements should be prepared prior to submitting purchase order requests. Purchase order requests are to be reflected in the estimated expenditures.

Remember: The purposed ending balance amount cannot be a negative amount. No purchase order request will be approved which will result in a negative unencumbered account balance.

Estimated Revenue Section of the Budget/Purpose Statement

Each activity should detail the fundraising activities that are anticipated by completing the *Sales Potential Form Worksheet*. The details from the Sales Potential Form should be listed as an estimate of the receipts to be collected and broken out by account line (i.e., sales, dues, etc.) on the Activity Budget/Purpose Statement. Please include the gross amount for sales. The budget should encompass all sales/projects for the entire school year.

Revenue expected to be received from dues/fees and donations should also be listed. When actual revenues are exceeding estimates, the budget is to be revised and resubmitted. If a sales event not previously included in the budget is desired, two things must occur:

1. The advisor must fill out a new Sales Potential Form.
2. The budget must also be revised to include the new estimated revenue and submitted for approval, as outlined above.

Estimated Expenditures Section of Budget/Purpose Statement

Each activity should detail what expenditures are expected in the upcoming year. All estimated expenditures should be listed on the Budget/Purpose Statement. Purchases will be approved based on estimated revenues. *Purchase order requests will not be approved which will result in a negative unencumbered account balance unless the fundraising activity shows pre-paid orders to be taken and a percentage earned.*



Budget/Purpose Statement
Greenon Local Schools
Student Activity/Athletic Program

Building: _____ Date: _____
 Activity Code: _____
 Activity Name: _____ Budget Year (school year): _____
 Policy Statement:

Activity Purpose:
(Define concisely)

Anticipated Receipts (Planned fund raiser)		July 1 - Beginning Balance:	\$	
A.			\$	(Anticipated)
B.			\$	(Anticipated)
C.			\$	(Anticipated)
D.			\$	(Anticipated)
Total Anticipated Receipts and Previous Balance:			\$	

Estimated Disbursements (Expenses)			\$	
A.			\$	(Estimated Cost)
B.			\$	(Estimated Cost)
C.			\$	(Estimated Cost)
D.			\$	(Estimated Cost)
E.			\$	(Estimated Cost)
F.			\$	(Estimated Cost)
G.			\$	(Estimated Cost)
H.			\$	(Estimated Cost)
Total Estimated Expenses:			\$	

Estimated Balance - End of Year:

Advisor:	<input type="text"/>
Principal:	<input type="text"/>
Treasurer:	<input type="text"/>
Superintendent:	<input type="text"/>

RECEIPTS/REVENUES

Activity advisors are responsible for maintaining adequate documentation with respect to the collection of revenue. Adequate documentation includes detailed records that support all funds received. The forms discussed in this section are considered adequate documentation. If you are not sure what is needed to comply, please contact the Treasurer's Office for recommendations. If the advisor needs worksheets tailored to their activity, please contact the Treasurer's Office to convey the activity's needs and they will be revised for the activity's use.

Sales Project Potential Forms

All fundraising/sales projects must be included in the activity's approved budget.

Prior to the sale: Upon determination of the specifics of the fundraising activity, the advisor must complete a *Sales Project Potential Form* which will project the profit of the fundraiser. Complete the portion on the form called *Part I*. Fundraisers **must** be approved by the Building Principal, Superintendent, and the Treasurer in order to proceed with the sale.

After the sale: The remaining portion of the form, the *Part II – Reconciliation and Completion of Sales Project*, must be completed after all project/fundraising activity has ended. All funds collected will be accounted for on this form. This summary should include all purchases and all receipts. All items recorded on the *Cash Proof* should match the amount recorded as receipts on the *Reconciliation*.

Advisors must account for excess inventory on this worksheet. **The building principal/administrator must approve the disposition of all excess inventories.**

Note: Monies collected are to be deposited in a timely manner in accordance with the guidelines discussed in the section of this manual, *Deposits of Monies*.

A Cash Proof must accompany money or deposit receipt filed with the Treasurer.

All money collected from any source must be substantiated by pre-numbered duplicate receipts provided by each building.

All monies must be deposited. **NO CASH MAY BE DISBURSED DIRECTLY FROM RECEIPTS FOR ANY ITEM.** [Note: All monies collected are required to be deposited with the Treasurer on the next business day after the day of receipt, if the total amount of monies exceeds one thousand dollars (\$1,000). If the monies received do not exceed one thousand dollars (\$1,000), the person shall deposit such monies with the Treasurer not more than three (3) business days following the day of receipt.]

PLEASE NOTE:

Any kind of fundraising or soliciting public financial support that is sponsored by the Board of Education approved school organization or team shall be processed through the student activity/athletic fund.

At such time as a Board of Education employee sponsors a "special event" (1) using public school facilities "free of charge", (2) all proceeds shall be processed through the student activity/athletic fund accounts. The person(s) who organized and administered the event shall be considered the sponsor(s).

- (1) i.e., athletic camps, music camps, and clubs for which a participation fee is charged [Note: Staff will complete a facility use form]
- (2) Any employee who chooses to rent, as per Board policy, public school facilities, shall have his or her event considered a private enterprise for profit. [Note: The individual will be billed according to Use of District Facilities – Policy 7510; Use of District Facilities – Administrative Guideline 7510A.]

EXPENDITURES

Important items to remember concerning expenditures:

Expenditures cannot be made unless they are within the budgeted items listed on the approved Budget/Purpose Statement. Consequently, if an advisor expects expenditure(s) not listed on the approved Budget/Purpose Statement, the advisor will need to amend the budget prior to completing a purchase order request. Requested expenditures which exceed those amounts listed on an approved Budget/Purpose Statement will not be processed.

Do not order any goods/services prior to receipt of a purchase order number. Processing a requisition does not indicate that it is approved. Please wait for the purchase order to be approved before incurring any obligation. The K-12 Bookkeeper can assist you if you need the status of a purchase order.

If a purchase order is not generated to substantiate items ordered/received, the order is an unauthorized order of the district and is the sole responsibility/obligation of the person placing the order.

No one should use cash collections to pay for fundraiser expenses. Cash collections should always be deposited.

Additional items to note:

1. **Purchase Orders must be issued for ALL expenditures, including registration fees, mileage, supplies, equipment, police protection, etc.**
2. Requisitions must be submitted via the K-12 Bookkeeper.
3. Once the requisition is approved by the Building Principal, Superintendent and Treasurer, the K-12 Bookkeeper will receive a copy of the approved Purchase Order.
4. The Purchase Order must be specific and show the maximum amount to be encumbered.
5. The original invoice, when received by the activity club, must be submitted to the Treasurer's office.
6. Class Officer/Treasurer or Activity Officer/Treasurer ledgers:
 - a. Receipts – amounts on receipted cash proofs.
 - b. Expenditures – amount of actual invoices (not estimated purchase order)

GENERAL

- A. No purchase can be approved for which cash is not available. The only exception is when funds are in the process of collection.
- B. Anyone paid by a service contract and earning \$600.00 or more shall receive an IRS Form 1099.
- C. Officials will be paid through ArbiterSports or a similar service.
- D. There shall be **NO** expenditure of monies prior to the issuance of an approved purchase order.
- E. Reimbursements will only be paid if an approved purchase order was in place at the time of the expenditure.
- F. Bank Receipts/Deposit slips shall be forwarded to the district Treasurer's office. The Treasurer will then receipt the cash into the accounting system.
- G. A Cash Proof is needed for each sale. Copies are required for the audit. Record of Ticket and Cash Accountability for athletic or special events is required for audit also.
- H. **ALL MONIES COLLECTED SHOULD BE DEPOSITED. UNDER NO CIRCUMSTANCES SHOULD THE ACTIVITY SPONSOR OR STUDENT OFFICER USE PART OF THE PROCEEDS TO MAKE ANY TYPE OF PURCHASE. ALL PURCHASES MUST BE MADE VIA THE REQUISITION-PURCHASE ORDER PROCESS DISCUSSED ABOVE.**

SYSTEM OF ACCOUNTING

All Board funds are maintained in a format prescribed by the Auditor of State of Ohio. This format is termed the Uniform School Accounting System (USAS) and is used by all school districts in the State of Ohio. It is based on a combination of codes that give the reader detailed information about the financial operation of the district. Within these dimensions are three elements of which administrators and advisors should be aware. These are:

- **Cash** – This parameter tells how much cash is in the activity account. It is made up of the beginning cash balance, all revenues received, and all expenditures made.
- **Revenue** – This parameter is the estimated activity the account will receive in a fiscal year, the amount of receipts deposited in the activity account for the fiscal year, and what portion of the estimated receipts the account has yet to receive.
- **Expenditures** – This parameter is the estimated activity the account will spend in a fiscal year, what has been spent, what purchase orders are still outstanding, and what portion of the estimated expenditures are left to spend.

Example/Detail of Account sequence within USAS:

Please note: Shaded areas indicate there is not coding in that field.									
	Description	Fund	Function	Object	Special Cost Center	Subject	Operational Unit	Instructional Level	Job Assignment
Cash	XHS Spanish Club	200			9207				
Revenue	Spanish Club Sales	200	1622		9207	000000	012		
Expenditure	XHS Spanish Club	200	4128	891	9207	000000	012	00	000

The Principal or the 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.

Any student sponsored activity involving receipts of \$50.00 or more a year in income must deposit income into an activity account established by the Board of Education, Ohio Rev. Code §3315.062.

A bona fide student activity is one which consists of a Student Body, Student President, Student Treasurer, and faculty sponsor, and is approved by the Board of Education. A list of student activity programs which may be established are in the Auditor of State Guidelines for Student Activity Programs – June 2018.

Expenditures cannot be made in excess of the cash balance of any given fund or program, unless funds are in the process of collection.

The following funds will be considered Activity Funds by the district's Treasurer's office:

200 Fund	Student Managed Activity
300 Fund	District Managed Student Activity
018 Fund	Public School Support Fund
022 Fund	*Principal's Support Agency Fund

*Expenditures can be used for general obligations for the principal, i.e., candy sales, pictures, equipment, repair. **No Tax Money** may be used in this fund.

DEPOSITS OF MONIES

All monies received should be deposited with the bank or with the K-12 Bookkeeper within 24 hours of receipt. These are public funds, so all transactions are required to be accounted for on the financial records maintained by the Treasurer's Office. If the total amount of such monies received exceeds one thousand dollars (\$1,000), monies should be deposited within 24 hours. If the total amount does not exceed one thousand dollars (\$1,000), additional time may be taken to deposit the funds, but the deposit should not exceed 72 hours following the day of receipt. **Monies collected must be safeguarded until they are deposited, i.e., locked in a safe at the building.**

Board Policy 6600 –

Deposit of Public Funds: Cash Collection Points - Monies received at cash collection points throughout the district must be deposited in accordance with this policy. Cash collection points are any areas within a school where money flows into the district. Currently identified cash collection points are admission fees to athletic events, lunchroom sales, classroom fees, student activities/fundraisers, and miscellaneous money coming through the Treasurer's Office such as grants, interest, donations, sale of fixed assets, and taxes.

Persons who receive monies at cash collection points shall identify any discrepancies in cash receipts or ticket sales. Each seller shall provide a written explanation of each discrepancy to their immediate supervisor, who shall report all findings to the Treasurer. All discrepancies, even those rectified, shall be reported to the Treasurer. Such reported information shall be used in performance evaluation and adjudicated in accordance with District procedures or as provided by law.

Acceptance of check or credit card overpayment to provide cashback is prohibited.

Persons who receive monies at cash collection points in the district are required to deposit all monies received with the Treasurer on the next business day after the day of receipt, if the total amount of monies exceeds one thousand dollars (\$1,000). If the monies received do not exceed one thousand dollars (\$1,000), the person shall deposit such monies with the Treasurer not more than three (3) business days following the day of receipt. Persons who receive money at cash collection points are responsible for its safekeeping until the money is deposited with the Treasurer. Ordinarily, the money should be secured in a locked desk, file cabinet, safe or other secure room on school property, and it should not be taken home. The Treasurer is directed to develop, distribute, and implement procedures addressing the provisions of receipts (where applicable) to the payee(s), and proper segregation of duties for the receipting, depositing, recording, and reporting of cash. These procedures should be particularized to each cash collection point. The procedures should further address the need for completion of timely bank reconciliations so that unreconciled differences can be identified and resolved.

All monies collected from any source should be substantiated by pre-numbered student activity group receipts, cash registers supplying cumulative readings, pre-numbered tickets, or other auditable records. In all cases where tickets are used, ticket reports and unsold tickets must be available for audit.

Funds deposited should agree with the Sales Potential Form/Ticket Inventory Form. Advisors are to document all monies received on the Cash Proof, and then print the form to accompany the funds given to the K-12 Bookkeeper. Upon verification of funds, the K-12 Bookkeeper will notify the advisor electronically of any discrepancies with the deposit, so the advisor is able to reconcile their account.

Before submitting deposits to the K-12 Bookkeeper, please complete the following:

- a. Checks are signed, made out to Greenon Local Schools or Greenon Local School District and the amount is clearly indicated on the check.
- b. The endorsement stamp was obtained from the K-12 Bookkeeper and each check is stamped to be deposited.
- c. The account code should be indicated on the Cash Proof, including the proper account(s) monies are to be deposited.

PROCEDURES FOR SALES PROJECTS AND TICKET SALES

The Greenon Local Board of Education believes in providing the opportunity for students to participate through co-curricular activities in fundraising projects which contribute to their educational growth, and which do not conflict with the instructional program. The Board of Education expects the student activity sponsor and the building principal to be responsible for the supervision of all such fundraising activities and management of all such funds. Therefore, the following guidelines are prescribed:

- A. SALES PROJECT: Sales project activities are defined as an activity in which items or services are purchased and re-sold, i.e., candy bars and other food items, candles, spices, cards, t-shirts, supplies, tablets, pencils, etc.

All sales project activities must be approved before ordering, by the Building Principal, Superintendent and Treasurer. The Sales Project Potential Form will be returned to the sponsor after the sale has been approved. A purchase order must be in place prior to any order being placed.

Sales Project Potential Forms shall be filed upon the completion of each project by the activity sponsor and turned back into the district Treasurer.

Note: Limit one sales project potential open at a time.

All purchases shall be made via purchase order and a warrant issued for payment.

A written explanation from the activity sponsor for any shortages of shipments shall be submitted to the district Treasurer before payment of bills and completion of the project.

Email K-12 Bookkeeper with approval to pay invoice when all items are received and accounted.

- B. TICKET SALES: Monies collected through ticket sales or pre-ticket sales must be substantiated by pre-numbered tickets. Ticket and Cash Accountability forms should be completed. All unsold tickets must be available for audit. All forms are to be sent to the K-12 Bookkeeper.

Part I.



**Greenon Local Schools Sales Project Potential
Student Fund-Raising Activity**

The Sales Project Potential is a form designated to account for the income (actual and proposed) from sales projects conducted by student activity programs. The purpose is to provide information to sponsors & administrators of the various projects & whether they are functioning in accordance with adopted Board policies.

Organization/Activity _____

Proposed Sales/Project _____

Date(s) _____

Vendor Name _____

Address _____

Phone _____ Fax _____

_____ Purchase Needed in the amount of \$ _____

Products to be Ordered:

<u>Product Description</u>	<u>Unit Cost</u>	<u>To be Sold at</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Please Check:

Pre-paid orders to be taken and a % earned.

Pre-priced candy items with a % earned.

Pre-priced items with a % earned.

Donations only

Ticket prices are \$ _____ for \$ _____

Ticket prices are \$ _____ for \$ _____

Other _____

Sponsor's Signature Date

Approved by Principal Date

Treasurer's Approval Date

Superintendent's Approval Date

Part II. Reconciliation & Completion of Sales Project

Organization/Activity _____

Sales/Project _____

Purchase Order # _____

Invoices Paid \$ _____
 \$ _____
 \$ _____

Total Expenditures \$ _____

Total Deposited \$ _____

Profit / Loss \$ _____

Disbursement & Unsold Items:

Uncollected Funds / Owed by Students (amounts added to Student account)

\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Student	_____
\$ _____	Total Outstanding	

Notes and Other Information:

 Sponsor's Signature Date

 Approved by Principal Date

 Treasurer's Approval Date

 Superintendent's Approval Date



**GREENON LOCAL SCHOOL DISTRICT
TICKET ACCOUNTABILITY FOR STUDENT EVENT**

Date _____

Activity/Club _____

Event _____

Beginning Ticket # _____

Ending Ticket # _____

Number of Ticket used _____

Complimentary tickets _____

Number of Tickets Sold _____

Cost per Ticket \$ _____

To be Collected \$ _____

Expl. Of Variance _____

Note: _____

Disposal of Remaining Tickets _____

Advisor _____

Co-Advisor _____

Principal _____

Superintendent/Designee _____

Treasurer _____

Building Clerk _____



GREENON LOCAL SCHOOLS
Ticket Sales Recap Sheet - Athletics

Name of Activity _____

Date of Event _____

Name of Event _____

Ticket Sales

	Beginning #	Ending #	Total sold	Ticket Price	Total
Adult	_____	_____	_____	_____	\$ _____
Student	_____	_____	_____	_____	\$ _____
Pre-sale	_____	_____	_____	_____	\$ _____
Other	_____	_____	_____	_____	\$ _____
Total Ticket Sales					\$ _____

Cash Recap

Total Cash On-Hand	_____
Beginning Cash	(-) _____
Total Cash to be Deposited	_____
Total Ticket Sales	(-) _____
Shortage or Overage	_____

Reason for discrepancy _____

Signed _____
 (Ticket Taker) / Date

Verified _____
 (Advisor/Sponsor) / Date

PRIVATE VENDORS

No gifts or compensation shall be received by anyone participating in student activities from private vendors in accordance with Ohio Ethics Law.

OTHER ITEMS TO CONSIDER

Activity Fund Deficit

If a fund deficit results, for any reason, this deficit may be resolved in one or more of the following manners:

- a. An additional fundraiser is held for the sole purpose of resolving the deficit.
- b. The participants of the organization, including the advisor, is responsible for resolving the deficit.
- c. The 018 Principal's Fund of that building assists with the resolution of the deficit.

FUNDRAISERS (AN OVERVIEW)

At the Beginning of the School Year:

Complete and submit the Activity's Budget and Purpose Statement to the Treasurer of the Board of Education. If the budget is for a new student activity account, the Board of Education will review and approve the Activity's Budget and Purpose Statement.

In Preparation for a Fundraiser:

Complete and submit a Sales Project Potential Form and submit any purchase order requisition for all expenditures required in the course of the fundraiser. Please submit a quote for items that need to be purchased.

During the Course of a Fundraiser:

Funds must be deposited within the timeframe discussed in the section of the manual, *Deposit of Monies*. Funds must be turned into the K-12 Bookkeeper.

Accurate records of the following must be kept (if applicable):

1. Number of items on hand to be sold (i.e., t-shirts, cups, etc.).
2. Number and type of tickets sold (i.e. adult, senior, child, etc.).
3. Disbursement of items sold by students.
4. Receipt of monies from students (i.e., John Williams turned in \$26.00 on 9/1/2023).
5. Explanation for shortages of items (i.e., lost, stolen, etc.) and attempts made to retrieve these items. Also, a description of how this can be prevented in future sales. This may be noted on the reconciliation.

Duplicate receipt books will be provided to advisors for record keeping. Any additional forms are in this manual, and are available on the district's website, or from the Treasurer's Office.

Upon Completion of a Fundraising Project:

Complete and submit *Part II of the Sales Project Potential – Reconciliation* and the *Ticket Inventory Form*, if applicable.

Maintain all forms of record keeping used during the sales project – these may be used for audit purposes either by the Auditor of State or for internal quality assurance reviews.

Note: Should an advisor need modifications to the *Sales Project Potential Worksheet*, please contact the Treasurer to request a modification.

**All checks must be made payable to Greenon Local School District or
Greenon Local Schools.**

Acknowledgement of Receipt of the Student/Athletic Activities Policies and Procedures Manual

Each new activity advisor or head coach must receive and review the Student/Athletic Activities Policies and Procedures Manual.

By signing below, you acknowledge Greenon Local School District provided you with a copy of the Student/Athletic Activities Policies and Procedures Manual and that you read and understand the information provided. You agree to adhere to the policies and procedures set forth by the Board of Education of the Greenon Local School District.

I, _____, have read the information provided in the Student/Athletic Activities Policies and Procedures Manual. I further state that the undersigned signature acknowledges receipt of this information.

Name, Title, and Department (Print)

Please Sign Name

Date