

National Trail Local School District
Student Activities
Handbook



General Information and Guidelines

Student activity funds are public funds and may only be spent for a “public purpose”. No checking/savings/investment account may be set up using student activity funds. All money must be deposited into the School District’s general checking account.

At the beginning of each school year, a Student Activity Budget must be filled out for each student activity fund. If a Student Activity Budget is not filled out and properly approved by the building Principal, Superintendent, and Treasurer, the student activity fund cannot be used.

No money is to be left unsupervised during the day or kept in an Advisor’s desk, room or home. **All money collected must be deposited with the Treasurer on the next business day following the date of receipt.**

Absolutely no expense or prizes are to be paid in cash out of fundraising money or other funds collected for deposit by the student activity group. All expenses must be paid through the Treasurer’s office with a valid purchase order.

The following forms are to be used with the student activity funds:

Student Activity Budget – identifies the purpose of the student activity fund and projects all revenue and expenses for the school year. No purchases can be made until this form is completed.

Sales Project Potential – requests approval to begin a fundraiser. A Sales Project Potential form must be fully approved before any fundraiser is to be started.

Profit/Loss Statement – shows the actual revenue, expense and profit for each fundraiser.

At the end of each school year **all paperwork** for each student activity must be turned into the Treasurer’s Office for future reference and audit. This paperwork should include all information pertaining to receipts, sales, and donations as well as all information retaining to any purchase and expense made.

The Treasurer may, at any time during the school year, ask to see your paperwork to ensure all records are properly being maintained and to offer help and suggestions for improvement.

If at any time you have questions or would like to discuss any issues or concerns with your student activity, please feel free to contact the Treasurer.

For further information see sections IGD through IGDK of the School District Policy Manual.

Purchasing Procedures

Expense procedures are time consuming for the Treasurer's Office and require several steps to ensure compliance with the Ohio Revised Code and regulations with the Auditors. All expenses must support the activity and be part of the approved Student Activity Budget. Below are the proper purchasing procedures that must be followed.

1. The Advisor obtains a requisition form from the student activities secretary.
2. The Advisor obtains a quote of the items or reasonably estimates the cost, fills out the requisition form and submits it to the Principal for approval.
3. The Principal reviews and approves the requisition and returns it to the student activities secretary.
4. The requisition is then converted into a purchase order and is approved by the Treasurer and Superintendent and returned to the student activities secretary.
5. The Advisor receives a copy of the purchase order from the secretary and only then is permitted to make the purchase.
6. Once the items are received, the Advisor submits the invoice to the student activities secretary for payment.
7. The Treasurer's Office receives the invoice and purchase order and then pays the vendor.

The most important issue to remember is, **do not make a purchase or place an order with a vendor prior to having a purchase order signed by the Treasurer and Superintendent.** It is understood that sometimes last minute purchases will be necessary and accommodations can be made. This, however, should be the **exception**, not the rule.

The School District has **no legal liability** to pay on invoices for which there was no "certification of funds" (Purchase Order) available by the Treasurer **prior to the purchase.** This could result in non-payment by the School District, and the invoice being returned to the Advisor and payment becomes the Advisor's responsibility.

PLEASE NOTE: The School District is exempt from federal and state taxes. We cannot reimburse Ohio Sales Tax whether you've purchased supplies or a service. A tax exempt form is available in the Treasurer's Office. Please secure a form prior to your purchase and present it to the vendor upon purchase.

Procedures for Fundraisers

Fundraising projects are conducted in conjunction with various School District funds. This includes student activity funds, athletic funds and support funds. All fundraising projects must be preapproved via the submission of the Sales Project Potential form. The form will be retained for audit purposes and is designed to protect all parties involved with the fundraiser. **All funds collected must be deposited with the Treasurer into a School District Account.** If the proceeds from the fundraiser will be donated to a charitable organization, a requisition should be entered and a School District check will be generated.

Advisors are reminded that they are ultimately held responsible for all funds and merchandise handled by their student activity.

Fundraising projects are to proceed as follows:

1. The activity group decides to have a fund raiser project.
2. The Advisor completes the Sales Project Potential form and submits it to the building Principal for approval.
3. If approved by the Principal, the form is sent to the Treasurer's Office. Only after the Principal has approved the fundraiser may the fundraiser begin.
4. The Advisor prepares a requisition, **BEFORE THE EVENT**, to purchase the items for resale. Once the requisition is turned into a purchase order and approved by both the Treasurer and Superintendent, the purchase order will be returned to the Advisor for ordering.
5. Once the goods are received, the Advisor issues the goods to the group to be sold.
 - a. It is the responsibility of the Advisor to account for all items purchased, sold, damaged or returned.
 - b. The Advisor should maintain a listing, by student, of product issued and amount owed.
 - c. The Treasurer's Office will audit sales to assure fiscal responsibility.
6. The Advisor must remit all money collected to the student activity secretary, or if not available, the Treasurer's Office, within 24 hours of collection, or the next business day following the receipt.
7. After the fundraiser is concluded and all money has been collected, the Advisor must account for all items purchased as well as all money deposited. This may be accomplished by completing the Profit/Loss Statement form. The form is then submitted to the Principal for approval, then to the Superintendent and Treasurer for final approval.

Student Activity Budget Form

Student Activity Budget – identifies the purpose of the activity fund and projects all revenue and expenses. You must fill out all sections of this form.

Statement of Purpose – Establishes the purpose and goals of the student activity, and is the guidelines for all receipts and expense for the student activity. All expenses must be for the purpose and benefit of the activity identified in the statement of purpose.

Anticipated Revenues – list a **simple** description for each type of revenue that you anticipate receiving. Examples: donations, fundraisers, field trips, member contributions.

Anticipated Expenses – list a **simple** description for each type of expense that you anticipate. Examples: staff appreciation, student appreciation, family night, yearbooks, clothing, fund raisers, donations. If you give a detailed list of each thing you are planning to do this makes things more complicated. Example: instead of listing homecoming decorations, food and DJ separately just list homecoming as an expense.

Anticipated Increase/(Decrease) in Fund Balance – the amount of anticipated revenues over or under anticipated expenses. This amount **can only be** a negative amount if you have a carryover balance from the previous school year, and the negative amount **cannot** exceed the carryover balance.

If you need more room, please attach additional forms with the totals on the front page.

If you are having a fundraiser you must list the anticipated revenue and the anticipated expense.

At no time are you to have a negative balance in your student activity account. There may be times when purchase orders will cause negative cash balance in your activity; these issues will be dealt with on a case by case basis.

You cannot end the year with a negative balance in the account.

Throughout the year these estimates may change. If this happens you will need to rewrite the entire budget, not just what you want to change. We require that you do this so that you can see the full picture and make sure that you don't end up with a negative balance at the end of the year. The revision needs to be approved by all levels.

Sales Project Potential Form

Sales Project Potential – requests a fundraiser. **A Sales potential must be fully approved before any fundraiser is to be started.**

The form will require that you list the proposed project, an estimate of the revenues, expenses, profit, and the cost per item to be sold. Please use your best estimate of revenues and expenses. If multiple items are to be sold, you may attach additional information listing all the items, or a copy of the sales form to be used in the fundraiser.

Once the fundraiser has been completed a Profit/Loss Statement form must be filled out.

This form is only required for fundraiser activities.

Profit/Loss Statement Form

Profit/Loss Statement – shows the actual revenue, expense, and profit for each fundraiser.

Please list as much detail on this form as possible. The Treasurer will verify that all items purchased are properly accounted for and may ask you to supply detailed records from the fundraiser at any time.

Any remaining inventory from the fund raiser should also be noted and attached to this form.

