

TECUMSEH LOCAL SCHOOL DISTRICT

ACTIVITIES HANDBOOK

Student Activity Accounts

Principal Fund Accounts

Athletic Accounts



Tecumseh Local School District
9760 West National Road, New Carlisle, Ohio 45344
www.tecumseh.k12.oh.us
937.845.3576

[This page intentionally left blank.]

TABLE OF CONTENTS

INTRODUCTION.....	5
BUILDING ACTIVITY FUNDS.....	5
Purpose.....	5
Fund Types.....	5
STUDENT ACTIVITY/ATHLETIC FUNDS.....	5
Purpose.....	5
Fund Types.....	5
FUND ADMINISTRATION.....	6
STATE REGULATIONS.....	7
BOARD POLICY REFERENCES.....	8
ADMINISTRATIVE GUIDELINE REFERENCES.....	9
Forms.....	9
GENERAL RULES.....	10
ANNUAL REQUIREMENTS.....	11
How do we get started?.....	11
Why do we have so many procedures?.....	11
How do we know if an activity is required to complete the various forms?.....	11
How is a new activity started?.....	11
Budget Proposal Parts 1 and 2.....	12
Purpose.....	12
Budget.....	12
Signatures.....	13
Due Dates.....	13
Revenue Documentation & Reporting.....	13
Activity Deposit Slip.....	13
Prenumbered Cash Receipts and Transmittal of Receipt.....	14
Types of Revenue.....	14
Admissions.....	14
Dues/Fees.....	14
Sales.....	14
Donations.....	15
Purchasing/Expenditure Requirements.....	15
Fundraising.....	15
Sales Project Activity Application.....	16
Proof of Cash.....	16
Financial Reports.....	16

TABLE OF CONTENTS

THE DO'S OF FUNDRAISING.....	17
THE DON'TS OF FUNDRAISING.....	18
CHECKLIST FOR ACTIVITIES.....	19
SAMPLE FORMS SECTION.....	20
BUDGET PROPOSAL PART 1.....	21
BUDGET PROPOSAL PART 2.....	22
ACTIVITY DEPOSIT SLIP.....	23
PRENUMBERED RECEIPTS.....	24
TRANSMITTAL OF RECEIPTS FORM.....	25
SALES PROJECT ACTIVITY APPLICATION.....	26
PROOF OF CASH.....	27
INVENTORY RECORD FORM.....	28
REPORT OF TICKET SALES.....	29
SPONSOR AGREEMENT FORM.....	30

INTRODUCTION

If you are reading this handbook, you are probably an activity advisor, coach, or involved some other way with programs outside of the students' classroom work. Thank you for making this extra effort! Your focus is on the students. We want to make the financial and reporting requirements as easy as possible. Direct communications are always the best way to answer questions. For those times when you prefer written explanations or instructions, we hope this handbook will meet your needs.

BUILDING ACTIVITY FUNDS

Purpose

Funds generated at the building level that are used to support and enhance the students' educational activities and support the financial activities of the building staff. The uses of these funds are limited by the Uniform School Accounting System (USAS) and by Board Policy. This allows for the proper monitoring and use of all funds raised.

Fund Type

Principal Funds (018-9042 thru 9052) - Principal Funds are those funds generated at the building level which are used to enhance the student's educational experience or account for student activity support. Revenue is typically generated through fundraisers and donations.

STUDENT ACTIVITY/ATHLETIC FUNDS

Purpose

A program of co-curricular activities established by the Board of Education should ensure that students have an opportunity to take part in co-curricular and extra-classroom experiences; should provide efficient procedures for their creation, operation, and termination; and should outline a system for the safeguarding, accounting, and internal control of extra-classroom activity funds.

The raising and expending of activity money by these student groups should have the main purposes of promoting the general welfare, education, and morale of all the students; financing the normal, legitimate co-curricular activities of the student body organization; and promoting community involvement that will help students become aware of the needs of others.

Fund Types

1. Activity Funds (USAS 200-9XXX) - Activity funds where the students are involved in the management of the funds (i.e., Student Council, FFA, etc.).
2. Athletic Funds (USAS 300-9XXX) - Activity funds where the students are not involved in the management of the funds (i.e., fund for a specific sport).

FUND ADMINISTRATION

Superintendent

The Superintendent is responsible for administering all board policies, except those required of the Treasurer.

Principal/Athletic Director

The principal, athletic director, or authorized administrator shall be responsible for the approval of the Budget Proposals Part 1 and 2, Sponsor Agreement Form, Sales Project Activity Application, Proof of Cash, Inventory Record, approval of requisitions, and any other duties as assigned by the Superintendent of the school district.

Advisors/Head Coaches/Sponsors

The duties and responsibilities of the advisor/head coach/sponsor shall be at the discretion of the Board of Education and should consist of the following:

1. Completing the Budget Proposal Parts 1 and 2, appointing a sponsor, completing a Sponsor Agreement form, and getting those approved;
2. Supervising the activities of the activity group, including preparation of sales project activity application prior to the activity, proofs of cash, requisitions, other appropriate documentation;
3. Maintaining account records in an up-to-date manner;
4. Performing any other duties as assigned by the proper administrative authority.

Treasurer

In every school district, the Treasurer of the Board of Education shall be the Treasurer of the school funds. Although it is the sole responsibility of the Board to establish such policies, they may appoint a designee to execute such policies.

STATE REGULATIONS

Section 3315.062, Revised Code, permits a Board of Education to expend funds for student activity programs. This section states:

- A. The Board of Education of any school district may expend moneys from its general revenue fund for the operation of such student activity programs as may be approved by the State Board of Education and included in the program of each school district as authorized by its Board of Education. Such expenditure shall not exceed five-tenths of one percent of the board's annual operating budget.
- B. The State Board of Education shall develop, and review biannually, a list of approved student activity programs.
- C. If more than fifty dollars a year is received through a student activity program, the moneys from such a program shall be paid into an activity fund established by the Board of Education of the school district. The board shall adopt regulations governing the establishment and maintenance of such fund, including a system of accounting to separate and verify such transaction and to show the source from which the fund revenue is received, the amount collected from each source, and the amount expended for each purpose. Expenditures from the fund shall be subject to the approval of the board.

The Auditor of State has adopted and required within each school district the use of a uniform system of cost accounting, prescribed in Chapter 177-2, Ohio Administrative Code, whereby the direct and indirect costs of all school district activities, including athletic and non-instructional activities, regardless of the sources of funding, can be analyzed. This system, known as the Uniform School Accounting System (USAS), can be found in Chapter 117 of the Ohio Administrative Code.

BOARD POLICY REFERENCES

The Tecumseh Board of Education has adopted a comprehensive set of policies to govern all aspects of the school district. Listed below are some Board Policies that reference the administration of the types of funds and activities covered by this handbook.

Board Policy changes from time to time. Additional policies may be added to govern these types of funds and activities. For the most current policy, please use the link on the district's webpage or go to <http://www.neola.com/Tecumseh-oh/>. Advisors, coaches, sponsors, and administrators are to be aware of and follow all Board Policies.

<u>Policy Number</u>	<u>Title</u>
2430	District Sponsored Clubs and Activities
3214	Staff Gifts
5722	School Sponsored Publications and Productions
5830	Student Fund-Raising
5840	Student Groups
5850	School Social Events
6600	Deposit of Public Funds and Cash Collection Points
6605	Crowdfunding
6610	Student Activity Funds
7230	Gifts, Grants, and Bequests
7540	Technology
7540.02	Web Content, Services, and Apps
7543	Utilization of the District's Website/Remote Access to the District's Network
8550	Competitive Food Sales
8900	Anti-Fraud
9700.01	Advertising and Commercial Activities

ADMINISTRATIVE GUIDELINES REFERENCES

In conjunction with the Board Policies, the District Administration has adopted Administrative Guidelines to further clarify the administration of these types of funds and activities. Listed below are some Administrative Guidelines that reference the administration of the types of funds and activities covered by this handbook.

Administrative guidelines change from time to time. Additional guidelines may be added to govern these types of funds. For the most current guidelines, please use the link on the district's webpage or go to <http://www.neola.com/Tecumseh-oh/>. Advisors, coaches, and administrators are to be aware of and follow all Administrative Guidelines.

<u>Guideline Number</u>	<u>Title</u>
2430	District Sponsored Clubs and Activities
5722	School Sponsored Student Publications and Productions
5830	Student Fundraising
6320	Purchasing
6605	Crowdfunding
6610	Student Activity Funds
6611	Ticket Sales
7540.02	Web-Page Specifications
8550	Competitive Food Sales
9700B	Criteria for Commercial Messages

Forms

General forms are adopted and presented on the Neola website. However, for the purposes of the student activities referenced in this book, please use the specific forms referenced in this handbook and/or on the district's website.

GENERAL RULES

1. The Board of Education must authorize, by resolution recorded in the official meeting minutes, those student activity programs it wishes to be operational, by the adoption of a Budget Proposal Parts 1 and 2.
2. Budget Proposal Parts 1 and 2 must be adopted and modified by the Board of Education on a fiscal year basis.
3. All expenditures from these accounts will be made by check and only after the proper procedures have been followed. No purchases can be made until a purchase order has been approved. The approved purchase order and other documentation must be received and properly authorized for payments to be issued.
4. All monies received by school district personnel for a school-sponsored activity must be deposited into a school district account or with the Treasurer of the Board of Education within a 24-hour period following the collection, if practicable, or on the first business day following the event.
5. All cash donations of \$500 or more to the activity funds and donations of non-cash items with a value exceeding \$500 should be accepted by the Board of Education. The donation, whether cash or non-cash, should be communicated to the Treasurer to be taken before the Board of Education.
6. All forms required by the Auditor of State and adopted by the Board of Education shall be completed and copies retained by the activity sponsor.
7. Student activity funds should not be used for any purpose that represents an accommodation, loan, or credit to Board of Education employees or other persons. Postdated checks should not be accepted, and checks should not be cashed for anyone. Board of Education employees or others should not take advantage of purchasing privileges.
8. All expenditures should be in accordance with the approved budget of the group. The authorization for the expenditures will be an approved purchase order. Installment and lease purchases are prohibited.
9. All expenditures shall be deemed in accordance with "public purpose" if included on an approved school district activity Budget Proposal Parts 1 and 2, are within the scope of State law and legal opinions, and a reasonable expense based on the fund activity.
10. Investment procedures and the allocation of interest earnings shall be handled in accordance with Ohio law and Board of Education policy.
11. A system of internal controls shall be implemented in order to safeguard the assets of the funds to ensure that the benefits sought will be attained.

ANNUAL REQUIREMENTS

How do we get started?

Before June 1 in preparation for the following school year, the Principals and Athletic Director should meet with the sponsors of any clubs that fall under their responsibility. A Budget Proposal Parts 1 and 2, and a sponsor agreement should be completed and submitted to the Treasurer's office. The Treasurer will review the Budget and sponsor agreement and return to the appropriate supervisor if any corrections are needed. After the forms have been properly filled out, the Treasurer will present them to the Board of Education for approval. A blank sponsor agreement form can be found on page 30.

Why do we have so many procedures?

Everybody agrees that completing the paperwork is not the best part of an activity. So why do we have all the paperwork? The simple answer is protection.

Although the natural thought is that the only thing being protected is the money, it is really much more than that. Following proper procedures helps to keep all people involved in an activity protected from questions and accusations. The minimum standards are set by Ohio Revised Code, Board Policy, Administrative Guidelines, and procedures developed in handbooks such as this one. Following proper procedures and providing documentation can help protect individuals and the district from damaging headlines.

On the positive side, the paperwork can be used as a learning tool for students. Although the advisor or coach is responsible for submitting the forms, students can help compile the information to complete the paperwork.

How do we know if an activity is required to complete the various forms?

The simple answer is that if an activity plans to do anything in the upcoming year, they should submit paperwork. The amount of paperwork required depends on the amount of activities planned. As described below, the Budget Proposal Parts 1 and 2 gives an overall purpose of the activity. Even if there are no plans to raise or spend money, the purpose portion of the statement gives the Board of Education an opportunity to become aware of the reasons the various groups exist.

How is a new activity started?

Any activity with financial transactions must be covered under a new or existing activity group. Most activity groups or teams are on-going. The advisors or coaches may change, but the activities continue to exist. If you would plan to start something new, the first step is to discuss it with your building principal (or athletic director for a team). They need to know what is planned for their buildings. The next discussion should involve the Treasurer's Office to determine if this can be included with an existing group or if a new activity group should be created. Board Policies 5840 and 6610 and Administrative Guidelines 2430 and 6610 give the specifics on creating a new activity.

Budget Proposal Parts 1 and 2

The Budget Proposal Parts 1 and 2 is the first form you will complete. The first thing you need is your activity name. The activity name is the overall group or team that will be conducting the activities. For example, Junior High Student Council is an activity name. The individual events under the activity, such as a dance, will be covered by the other forms to be discussed later. The fund number is a seven-digit code that accounts for each activity. You can tell the type of activity by the first three digits (018 – Principal Funds, 200 – Student Activities, 300 – Athletics). The fund number will be used in all of your reports. The number is assigned by the Treasurer's Office.

Purpose

The purpose part of the statement is very important. This statement explains why you are forming this group or why it is in existence. This not only lets the Board of Education know why the activity exists, but their approval tells the State Auditor's Office that the Board is in agreement with your activities. A sentence or two should be all you need. It can be as simple as "to provide support to the football team with additional activities, supplies, and equipment" for the limited purpose groups. A larger group such as Student Council will probably need to be a little more descriptive. An example is "to provide support to students, staff, and the community through activities involving students. The support will include activities, incentives for students and staff, and charitable fundraisers, and scholarships". The idea is to be specific in how you plan to do things, but not too specific to limit the group to one small activity (eg. Contributions to a specific charity).

Budget

The budget portion of the form can be completed by filling in the blanks.

Schools operate on a July 1 – June 30 fiscal year. You can find your beginning balance by looking at the previous June 30 monthly report. If you are new to the activity or cannot find the report, please call the Treasurer's Office for your beginning balance. For new activities (such as the freshman class), list \$0 as the beginning balance.

Next, list the sources of revenue and estimates (i.e., name of fundraiser, types of donations, club dues, etc.). Please do not use terms that are too general, such as fundraiser or donations. Be as specific as possible. For example, list the type of fundraiser you are planning or where you will be asking for donations. Remember, this is a planning document. We all understand plans change. No one is going to hold you to the exact numbers. Revised budgets can be submitted throughout the year.

After revenue, list the uses or how you will be spending your funds. Like revenue, you do not want to be too general. For example, rather than just listing supplies, you should list fundraising supplies, t-shirts, food, etc. Rather than a broad statement of donations, you could break it down into categories such as adopt a family project, charitable organization donation, and annual student scholarship. Miscellaneous expenditures should not exceed 1% of the total expenditures. Again, these are estimates and the actual amounts will vary. We recognize plans change and budgets can be adjusted later to reflect the change in plans.

Beginning balance plus sources (anticipated receipts) less uses (anticipated expenses) equals your projected ending (June 30) balance. The projected ending balance number must equal zero or above.

Signatures

All student activity (Fund 200) accounts are required to have student involvement in all aspects of running the account. If the Budget Proposal Parts 1 and 2 is for a student activity, please review the form with the students. Your signature as Activity Advisor/Sponsor is your guarantee that you will adhere to Board Policies and Administrative Guidelines as it relates to these activity funds. As the advisor, head coach, or sponsor of the activity, you should also review the form carefully. Your signature is your guarantee that you will adhere to Board Policy and Administrative Guidelines as related to these activities.

The Budget Proposal Parts 1 and 2 should then be forwarded to the proper administrator (Building Principal, Assistant Principal, or Athletic Director) for his or her signature. That signature is an assurance that the Administrator has reviewed and supports the planned activities. The Budget Proposal Parts 1 and 2 should be forwarded to the Treasurer's office for review, approval, and then presentation to the Board for approval (performed by the Treasurer).

Due Dates

The first Budget Proposal Parts 1 and 2 for the school year is due by May 31st of the preceding school year (i.e., in school year 17-18, by May 31st for the school year 18-19 proposal). The May 31st due date will allow time for the statements to be submitted to the Board of Education for approval at the regularly scheduled June meeting. If there is a need for a modified budget later in the year, it can be submitted anytime.

Sample Budget Proposal Parts 1 and 2 can be found on pages 21 & 22 of the handbook.

Revenue Documentation & Reporting

According to the State Auditor's office, all revenues should be able to be documented in some fashion. All records should be maintained per the Board of Education's approved retention schedule.

All revenue must be deposited with the Treasurer's Office or into a school depository within the Board adopted timelines for such activity. The Administrative Guideline 6610 states that all monies collected are to be deposited within 24 hours or on the next business day. All deposits must include an Activity Deposit Slip and the information contained on the Student Receipts Summary form. You may substitute another form, as long as it contains the same information.

Activity Deposit Slip

The Activity Deposit Slip provides the documentation to show how much was collected and when/where the funds were deposited. Your schools head administrative assistant will fill this out with information provided by the sponsor. A sample Activity Deposit Slip can be found on page 23.

Prenumbered Cash Receipts and Transmittal of Receipt

Prenumbered Cash Receipts and the Transmittal of Receipt provides the documentation of how much was turned in by each student and what the money was for. Prenumbered Cash Receipts normally come in receipt books and are in triplicate (white, yellow, and pink copies). The white copy of the receipt goes to the student, teacher, advisor, parent, etc. who is paying the money to the individual receiving it (coach, principal, secretary, sponsor, etc.). The yellow copy goes with the Transmittal of Receipt (which is forwarded to the Treasurer's office). And finally, the pink copy stays with the receipt book. The "date", "dollars \$" amount, "how paid", and "by" should be completed for every receipt, every time. The address and account information should only be used if necessary for keeping accurate records. A sample Prenumbered Cash Receipts can be found on page 24. The Transmittal of Receipts is normally completed by the building secretary and should be detailed enough to provide a "proof of cash" (ie. 10 shirts sold at \$10 per shirt for a deposit of \$100). The building secretary will be able to provide the account codes as long as the advisor/sponsor tells them what student activity the money has been collected for. A sample Transmittal of Receipt can be found on page 25.

These two forms (Prenumbered Cash Receipts and Transmittal of Receipt), which should be submitted with the deposit, are important for your protection and to maintain the integrity of the event/fundraiser in case of allegations of mishandling of funds.

With the exception of dues, Sales Project Activity Application and Proof of Cash must be completed for all types of activities collecting money. These forms will be explained later in the handbook.

Types of Revenue**Admissions**

All revenue from any type of admission must be documented.

For admission events using tickets, use a Student Activity Report of Ticket Sales form.. The form will utilize beginning and ending ticket numbers to calculate the potential revenue. The form will be used for presale of numbered tickets and numbered tickets sold at the door (if applicable). Please review the Student Activity Report of Ticket Sales form on page 29.

Dues/Fees

Membership lists should be maintained. The list should include the name, the amount of dues and/or fees paid and when they were paid. Reasons and records of other fees should also be maintained.

Sales

Sales of goods require an inventory of items to be maintained to document items ordered, returned, and revenue collections by individuals. At the end of the sale a Student Activity Inventory Record should be turned into the Treasurer's office. The inventory record should list any inventory still held for resale and any credits, returns, lost items, etc. A sample Inventory Record can be found on page 28.

Concession stand sales will be the hardest to document. Efforts should be made to document the possible income. Beginning and ending inventories of goods and supplies will help in your efforts. Please consult with the Treasurer's office for proper record keeping.

Donations

If an activity is planning to solicit donations, the solicitation should be handled like a fundraiser with all the necessary reports.

If the activity receives a one-time donation from an individual, the fundraiser reports are not required. All cash donations over \$500 should be accepted by the Board of Education. All non-cash donations valued at \$500 or more should also be accepted by the Board of Education.

Purchasing/Expenditure Requirements

All expenditures must be made by the school district. Purchases cannot be made with funds (cash) that have been collected. No purchase can be made without having an approved purchase order. Please remember that a requisition is NOT an approved purchase order. The following are guidelines to the process.

Prior to the signing of a contract or entering into any verbal agreement for supplies or services, the Activity Advisor/Head Coach/Sponsor must have an approved purchase order. An approved purchase order is required before making a purchase even if you are the one making purchases and requesting reimbursements. The individual wanting to make a purchase should go to the building secretary who will submit a requisition (requisition will have the vendor, items to be purchased, price, etc.)

Once the requisition has been submitted, the system will forward it to the proper Administrator for first level approval. Like all requisitions, it will require the approval of the Superintendent and Treasurer before it is converted to a purchase order. The building secretary will receive an e-mail with the purchase order once it has been created.

Fundraising

An essential financial part of all activity accounts is the necessity to raise funds for the group's activities. All fundraising activities must be coordinated and approved by the Principal (or Athletic Director) and the Superintendent at least two (2) weeks prior to the sale or event (Administrative Guidelines 6610). The approval of the fundraising activity is requested through the Sales Project Activity Application form, which is explained below.

As with all revenue and expenditures of the school, this activity must be included in the budget. Requisitions may be completed after the Sales Project Activity Application form has been approved. All approved purchase orders must be received by the Activity Advisor/Head Coach/Sponsor prior to the start of the sale if expenditures are required as part of the project.

At the completion of the fundraising activity, a Proof of Cash must be completed.

Sales Project Activity Application

Sales Project Activity Application describes what you will be doing to collect money. It is also used to estimate revenue, expenses, and profit. Everybody understands it is an estimate and estimates are rarely 100% accurate. An estimate is simply your best guess with all of the information available to you when you complete the form. The important part is to give the best descriptions and expectations for the project. A blank Sales Project Activity Application can be found on page 26.

Proof of Cash

The Proof of Cash summarizes the details of the fundraising project. This report is completed after the project is final, so it is not an estimate. You can contact the Treasurer's Office for assistance. A blank Proof of Cash can be found on page 27.

Financial Reports

The building secretaries have access to financial reports through our computer consortium (MVECA). Also, if you are in need of a specific report or information, the building secretary can be contacted and if he/she cannot provide the answer then please ask the Treasurer's office for assistance.

THE DO'S OF FUNDRAISING

DO check to be sure the fundraiser fits the District's fundraising guidelines.

DO check with the Treasurer's office if you have any questions prior to planning an event.

DO check and closely follow any Board Policies regarding contracts and expenditures of funds for the procuring of goods and services.

DO review contracts

- a) Check quantities ordered carefully
- b) Check process; be sure they are the same as quoted
- c) Be sure all verbal commitments are in the written contracts
- d) Provide for the return of unsold merchandise in the contract

DO check the delivery against the packing slip and account for all items.

DO require strict accounting for all goods and funds for all projects:

- a) Require for students and other sellers to sign for the materials they take
- b) Issue receipts for all goods or money received from students or other sellers

DO make safety of participants a major concern:

- a) Provide for actual physical supervision of "activity" fundraisers (i.e. car washes)
- b) Establish safety precautions to prevent injury to students and property during the event
- c) Require a check for instruction of the involved students in the safety precautions pertinent to the undertaken activity and to the use of any equipment to be used for the project
- d) Provide for a safety check of any equipment to be used for the project
- e) Monitor events and institute further safety and/or disciplinary precautions as experience suggests

DO deposit funds collected per Board Policy 6610.

DO use your Student Code of Conduct and normal school discipline to collect money or goods owed by students.

THE DON'TS OF FUNDRAISING

DON'T allow an activity to be school sponsored unless you, as the Advisor, can control all aspects of the event/sale.

DON'T collect money for an event/activity being run by a parent organization (i. e. PTA, booster groups) during work hours or when the perception might be that you are collecting on behalf of Tecumseh Local School District. Every effort should be made to make it clear that it is an event/activity of this outside organization.

DON'T hold on to funds collected – they must be deposited within 24 hours or next available business day.

DON'T order items without a purchase order in place.

DON'T use cash on hand collected from the fundraising event to pay for other expenses of the event. All money collected **MUST** be deposited. Purchase orders need to be in place to cover expenses.

DON'T cash checks for anyone – We are not a bank.

DON'T sign for goods that may make you personally liable for payment under the terms of a contract.

DON'T allow students to take more product than they can reasonably sell quickly.

DON'T allow the acceptance of “special gifts” or “special bonuses” for undertaking the fundraiser or for achieving certain quotas by yourself, your staff, or your students.

DON'T allow supervisors of physical activities to encourage students to perform beyond their level of training and experience.

DON'T KEEP CASH IN YOUR DESK OR CLASSROOM.

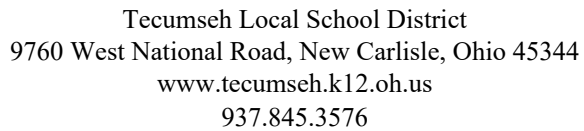
DON'T TAKE CASH HOME.

CHECKLIST FOR ACTIVITIES

This checklist is provided to assist you in seeing that all required procedures are followed before, during, and after your event.

- ☐ I have read the Student Activities Handbook.
- ☐ I have completed the Budget Proposal Parts 1 and 2 and a Sponsor Agreement Form which have been approved by the Superintendent and accepted by the Board of Education.
- ☐ I have allowed more than two (2) weeks in advance of the event to begin the planning process.
- ☐ Checked the school calendar for conflicts.
- ☐ Completed a Sales Project Activity Application Form for Student Activities.
 - Attached copies of vendor contracts and/or other documents.
 - Sales Project Activity Application Form has been approved prior to starting the event/project/fundraiser.
- ☐ If your event requires chaperones, staff and/or police supervision, check with your building principal to make arrangements.
- ☐ Prepare an information sheet for participants and encourage them to share this information with their parents. The information should include the following:
 - Reason for fundraiser
 - Monetary goals for the group and each participant
 - Dates of sale
 - Advisor's name
 - Due date of any order forms along with how, where, and when to submit payments
 - Delivery date of merchandise
 - Participant's responsibility for money and merchandise
 - Any prize information
- ☐ Copies of all fundraising materials/order forms have been provided to participants.
- ☐ Have a plan for advertising your event (i.e. newsletters, school website, posters, etc.)
- ☐ Assign someone to be responsible for payment collection and be sure they understand their responsibility for accounting for sales.
- ☐ If tickets are needed for your event, arrangements have been made to obtain, record, and use tickets.
- ☐ Set-up and take-down/clean up arrangements have been made.
- ☐ If vendors require payment at the event (i.e. DJ's, security), plan well ahead.
- ☐ Plans for concessions have been made.
- ☐ Plans for advance and at-the-door ticket sales have been made.
- ☐ Needed purchase orders have been approved.
- ☐ I HAVE READ THE GUIDELINES/PROCEDURES FOR MY TYPE OF EVENT/ACTIVITY.

SAMPLE FORMS SECTION



Signature of Treasurer

BUDGET PROPOSAL - PART I

21



STUDENT ACTIVITY PROGRAM

BUDGET - PART 2

BUILDING NO. _____

FUND	SCC	FUNC	OU

FUNCTION _____

BALANCE ON HAND _____ \$ _____
DATE _____

Anticipated Receipts:

<u>Description</u>	<u>Receipts Code</u>	<u>Amount</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Anticipated Receipts		\$ _____
TOTAL BALANCE & RECEIPTS		\$ _____

Estimated Disbursements:

<u>Description</u>	<u>Object</u>	<u>Amount</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Estimated Disbursements		\$ _____
Estimated Balance on Hand		\$ _____
DATE		_____
TOTAL BALANCE AND DISBURSEMENTS		\$ _____

BD6

DEPOSIT TICKET

Please be sure all items are properly endorsed. List all checks separately.
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

DATE _____

		DOLLARS	CENTS
CURRENCY			
COIN			
CHECKS			
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

\$

PLEASE
ENTER
TOTAL

CHECKS AND OTHER ITEMS ARE RECEIVED FOR
DEPOSIT SUBJECT TO THE PROVISIONS OF THE
UNIFORM COMMERCIAL CODE OR ANY APPLICABLE
COLLECTION AGREEMENT.

56-730-422

TOTAL
ITEMS

DEPOSITS MAY NOT BE AVAILABLE
FOR IMMEDIATE WITHDRAWAL

TECUMSEH LOCAL SCHOOL DISTRICT
ABC SCHOOL

**SECURITY
NATIONAL BANK**
DIVISION OF THE PARK NATIONAL BANK
www.securitynationalbank.com

⑆ 000000000 ⑆ 00000000 ⑆ 000



CRB 111-3

Tecumseh Local Schools
9760 W. National Road
New Carlisle, Ohio 45344
(937)845-3576

CASH RECEIPT

Date _____ 113157

Received From _____

Address _____

Dollars \$ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER <input type="checkbox"/>		
			CREDIT CARD <input type="checkbox"/>		

By _____

+

CRB 111-3

Tecumseh Local Schools
9760 W. National Road
New Carlisle, Ohio 45344
(937)845-3576

CASH RECEIPT

Date _____ 113158

Received From _____

Address _____

Dollars \$ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER <input type="checkbox"/>		
			CREDIT CARD <input type="checkbox"/>		

By _____

+

PRINTED IN U.S.A.

CRB 111-3

Tecumseh Local Schools
9760 W. National Road
New Carlisle, Ohio 45344
(937)845-3576

CASH RECEIPT

Date _____ 113159

Received From _____

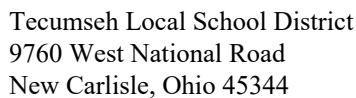
Address _____

Dollars \$ _____

For _____

ACCOUNT			HOW PAID		
AMT. OF ACCOUNT			CASH		
AMT. PAID			CHECK		
BALANCE DUE			MONEY ORDER <input type="checkbox"/>		
			CREDIT CARD <input type="checkbox"/>		

By _____



CENTRAL OFFICE USE ONLY

Receipt No. _____

Cashier: _____

Description should include details of monies banked (i.e., Tee shirts @ \$15.00) to enable a "proof of cash" analysis to be made at completion

Revised 12/2017



STUDENT ACTIVITY
SALES PROJECT ACTIVITY APPLICATION

BUILDING _____ # _____ DATE _____

ACTIVITY _____ # _____

PURPOSE OF PROJECT _____

VENDOR _____

ADDRESS _____ ZIP _____

VENDOR REPRESENTATIVE _____ PHONE # _____

ADDRESS _____ ZIP _____

APPROXIMATE STARTING DATE _____ ENDING DATE _____

PRODUCT(S) TO BE SOLD _____ IS SALES TAX INCLUDED? YES _____ NO _____

ITEM DESCRIPTION (Unit, etc.)	UNIT COST	UNIT SELLING PRICE	SALES TAX	TOTAL SELLING PRICE	UNIT PROFIT
Ex: Candles	\$1.00	\$ 1.90	.10	\$ 2.00	\$.90
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Signed _____

Activity Sponsor

APPROVED BY _____ DATE _____

Signature of Building Principal

ACKNOWLEDGE _____ DATE _____

Signature of Cashier

INSTRUCTIONS: Original: Treasurer - Student Activity File, Copies: Building Principal, Sponsor
Submit in duplicate to Superintendent for approval of proposed project prior to any contractual agreements or commitments.



APPROVED



DISAPPROVED

DATE _____

COMMENTS _____



TECUMSEH LOCAL SCHOOL DISTRICT
STUDENT ACTIVITY

PROOF OF CASH
PROFIT & LOSS STATEMENT/RECONCILIATION OF SALES

DATE _____

ACTIVITY _____

BUILDING _____ SOC# _____

SPONSOR _____

PROJECT _____

INTERM ☐ FINAL ☐

PURCHASE RECORD:

<u>DATE</u>	<u>PO #</u>	<u>ITEM</u>	<u>QUANTITY X COST=</u>	<u>AMOUNT PD</u>
_____	_____	_____	_____	_____

INCOME RECORD:

<u>DATE</u>	<u>RECEIPT#</u>	<u>QUANTITY</u>	<u>ITEM</u>	<u>SALE PRICE</u>	<u>AMT. REC.</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Deposits/Receipts:-----\$ _____

-/+Adjustments/Credits:-----\$ _____

Explain: _____

=Total adjusted receipts - - - - - \$ _____

+Inventory on hand- - - - - \$ _____

-Sales Tax (if any)- - - - - \$ _____

Profit/Loss- - - - - \$ _____

Details of Loss (if applicable) _____

SIGNATURE OF BUILDING PRINCIPAL

SIGNATURE OF SPONSOR

SIGNATURE OF TREASURER



Tecumseh Local School District
9760 West National Road, New Carlisle, Ohio 45344
www.tecumseh.k12.oh.us
937.845.3576

STUDENT ACTIVITY INVENTORY RECORD SALES PROJECT

DATE _____
ACTIVITY _____ # _____
BUILDING _____ # _____
SPONSOR _____
PROJECT _____

ITEM	QUANTITY	SALE PRICE	TOTAL
1) _____	_____	\$ _____	\$ _____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____
6) _____	_____	_____	_____
7) _____	_____	_____	_____
8) _____	_____	_____	_____
9) _____	_____	_____	_____
10) _____	_____	_____	_____
11) _____	_____	_____	_____
12) _____	_____	_____	_____
13) _____	_____	_____	_____
14) _____	_____	_____	_____
15) _____	_____	_____	_____
16) _____	_____	_____	_____
17) _____	_____	_____	_____
18) _____	_____	_____	_____
19) _____	_____	_____	_____
20) _____	_____	_____	_____
21) _____	_____	_____	_____
22) _____	_____	_____	_____
23) _____	_____	_____	_____

TOTAL VALUE OF INVENTORY \$ _____

Items Returned to Company for Credit: (Attach credit record)

ITEM	QUANTITY	SALE PRICE	TOTAL
1) _____	_____	\$ _____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____
6) _____	_____	_____	_____
7) _____	_____	_____	_____
8) _____	_____	_____	_____
9) _____	_____	_____	_____
10) _____	_____	_____	_____

TOTAL VALUE OF CREDIT \$ _____

Is this project closed? Yes _____ No _____

If no, what are the plans? _____

Submitted by _____



Tecumseh Local School District
9760 West National Road, New Carlisle, Ohio 45344
www.tecumseh.k12.oh.us
937.845.3576

(Building) # _____

(Activity) # _____

STUDENT ACTIVITY REPORT OF TICKET SALES

☐

Seller Report

☐

Building Report

Name of Seller _____ (If this is a Seller Report)

Event _____ Date _____

Change bank issued to ticket seller.....\$ _____

TICKETS ISSUED

TICKETS RETURNED

NUMBER SOLD

CASH VALUE

Student	_____ to _____	_____ to _____	_____ @ _____	_____
Adult	_____ to _____	_____ to _____	_____ @ _____	_____
Student	_____ to _____	_____ to _____	_____ @ _____	_____
Adult	_____ to _____	_____ to _____	_____ @ _____	_____
Student	_____ to _____	_____ to _____	_____ @ _____	_____
Adult	_____ to _____	_____ to _____	_____ @ _____	_____
Student	_____ to _____	_____ to _____	_____ @ _____	_____
Adult	_____ to _____	_____ to _____	_____ @ _____	_____
Student	_____ to _____	_____ to _____	_____ @ _____	_____
Adult	_____ to _____	_____ to _____	_____ @ _____	_____

TOTAL CASH VALUE OF ALL TICKETS SOLD.....\$ _____

Cash Returned to Ticket Manager.....\$ _____

LESS change bank issued to seller.....\$ _____

TOTAL amount taken in at the gate.....\$ _____

AMOUNT over or under value of tickets sold.....\$ _____

Signature of Ticket Seller

Signature of Ticket Manager

INSTRUCTIONS: Consolidate ticket sellers' reports. Only submit original of building report with the Treasurer within 5 working days of event. Retain copy.



Tecumseh Local School District
9760 West National Road, New Carlisle, Ohio 45344
www.tecumseh.k12.oh.us
937.845.3576

BUILDING _____ # _____

ACTIVITY _____ # _____

DATE _____

SPONSOR _____

STUDENT ACTIVITY SPONSOR

AGREEMENT FORM

SCHOOL YEAR _____

According to Revised Circular 81-9, issued by the State Auditor of Ohio, each Student Activity requires the appointment of a sponsor to assist the Building Principal and Cashier in administering the activities of a student group per guidelines adopted by the Board of Education. We would appreciate your being the sponsor for the:

_____ Activity, No. _____

for the _____ building.

Signature of Building Principal

I agree to be the official sponsor for the above activity for the school year so indicated.

Date Signed

Signature of Sponsor

INSTRUCTIONS: Agreement Form should be attached to annual budget proposal or amendment, if a change is made.

Original to the Treasurer's Office:
Yellow Copy - Building Principal