



Sandusky
CITY SCHOOLS

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Activity Procedure Handbook

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STUDENT ACTIVITY GUIDELINES

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Principles

Students need positive outlets in order to explore interests beyond the instructional day.

A well-planned program will ultimately enrich the curriculum, provide new learning experiences, promote interest in classroom work, and improve morals and discipline.

The success of any co-curricular program is dependent upon the formation of a sound policy and effective guidelines. This gives the program a sound base that will enable it to expand and flourish while keeping it within the parameters that are part of a good educational system.

In addition, administrators should make sure fund-raising activities are structured as to the type and timing of sales so as not to become a burden to students and, equally important a nuisance to the community.

All student activities programs must function within the framework of the educational and organizational policies.

The building principal is directly responsible for the conduct of student activities in accordance with policies, rules and procedures set forth by the State of Ohio and the Sandusky City Schools Board of Education.

Activities funds are public funds and must meet all the same appropriation budget and audit requirements as any other public funds.

Enforcing accounting and internal control procedures is the sole responsibility of the treasurer.





Procedures

Prior to the performance of any financial transactions by an authorized student activity, a purpose clause for the activity must be submitted to the building principal, and approved in accordance with the board policy. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals and how the goals and aspirations can be achieved. The board is the determining body as to whether the proposed expenditures will serve a public purpose.

The beginning of each school year, a Student Activity Budget will be distributed to each student activity advisor.

This Student Activity Budget form will contain a July 1 beginning balance. The budget worksheet is for the advisor to plan for fundraising activities and expenditures. The budget worksheet will determine the operational course of the activity for the entire year and must be in accordance with student activity purpose for existence.

Expenditures for the activity should be itemized as completely as possible. Do not forget to include bussing for field trips and the cost of supplies for fundraising activities. If a purchase order was paid after July 1, from the previous year, you will need to include that expenditure on the next school years purpose and budget.

Revenues are estimated and fall in to categories such as admissions, sales, dues and fees, and donations.

All expenses must be paid through pre-approved purchase orders from the Treasurer's Office. In addition, all revenues must be deposited and recorded through a district pay in form (please see cash collection policy on page 14 of this handbook).

A monthly report will be sent to the advisor for review and balancing of the account.

If something unanticipated occurs during the school year, the budget may be amended by submitting a revised Student Activity Budget. No requisition will be approved unless it is listed and approved on your Student Activity Budget form.

When the graduating class, example class of 20XX, wishes to present a gift to the school, it is encouraged to donate the balance of the class fund to a school service project, the school scholarship fund or to present a gift to the Board of Education that has a long-lasting benefit to all students in the district.

When an unexpended balance remains in the account of a graduating class, funds shall revert automatically to the principal's general account, once approved by the board of education. The following form must be completed annually by every advisor, and approved by the building principal:



Procedures

SANDUSKY CITY SCHOOLS DISTRICT STUDENT ACTIVITY BUDGET

Activity Name _____

Building HS/MS/EL (Circle one)

Fund/SPCC _____

School Year _____

I. Statement of Purpose:

II. Proposed Budget:

Anticipated Revenues:

1. _____	\$ _____
2. _____	_____
3. _____	_____
4. _____	_____

Total Anticipated Revenues \$ _____

Anticipated Expenses:

1. _____	\$ _____
2. _____	_____
3. _____	_____
4. _____	_____

Total Anticipated Expenses \$ _____

Anticipated Increase/(Decrease) in Fund Balance \$ _____

Activity Advisor

Date

Building Principal

Date

Treasurer

Date



Fund-raising Guidelines

The board believes in providing opportunities for students to participate through co curricular activities in fund-raising projects that contribute to their educational growth. In addition, which do not conflict with the instructional program. All such activities must be:

- conducted by a recognized student group for the purpose of contributing to educational objectives;
- appropriate to the age or grade level;
- activities in which schools may appropriately engage;
- conducted under the supervision of teachers, advisors or administrators;
- conducted in such a manner and at such times as not to encroach upon instructional time or interfere with regularly scheduled school classes and activities;
- scheduled so as not to be unduly demanding on secretarial, teacher and principal time or work;
- evaluated annually by teachers, advisors, administrators and students;
- limited in number so as not to become a burden or nuisance to the community;
- sensitive to direct competition with fund-raising efforts sponsored by recognized groups and organizations within the community.

In addition:

- NO CASH AWARDS MAY BE OFFERED TO STUDENTS FOR PARTICIPATING IN A FUND-RAISER;
- NO STAFF MEMBER MAY ACCEPT ANY SPECIAL GIFT OR BONUS OFFERED BY AN OUTSIDE SUPPLIER OR VENDOR IN CONNECTION WITH A FUND-RAISER;
- FUND-RAISING ACTIVITIES CANNOT COMPETE WITH THE SCHOOL LUNCH PROGRAM;

Before

Complete **Fund Raising Request Form** and submit to the building principal.



Fund-raising Guidelines



Sandusky City Schools STUDENT FUNDRAISERS FORM

This form must be completed and sent to the Fiscal Office at the Administration Offices prior to holding a fund raising project.

After the Board of Education reviews this "sales project potential," you will be notified of its approval.

Upon approval, if your fundraiser is selling admission tickets; numbered tickets must be ordered from the Graphics Department with the exception of athletic department endorsed sporting events.

All fields must be completed.

Organization/club/class:

Proposed Fundraiser:

Vendor/Company:

Vendor Address:

Company Representative:

Company Representative phone number:

Cost per unit: \$

Sale price: \$

Proposed quantity of unit:

Estimated Profit: \$

Dates of proposed sales: to

Requested by:

Sponsor/Advisor/Coach:

Signature: _____

Date: Phone number:

Email: _____

Student Treasurer:

Phone number: Email:

Please state specifically how the profits raised will be used.

List the students (by grade) who will be selling or participating in the fundraiser.

Approved by:

Administrator Signature: _____ Date: _____

Approved by Sandusky Board of Education: Date: _____



Fund-raising Guidelines

PROCEDURES FOR HANDLING A SUCCESSFUL FUNDRAISER:

All fundraisers must be approved by Board of Education prior to dates of project/event.

BEFORE ANY FUNDRAISER, you must first . . .

Complete the front of this **STUDENT FUNDRAISER FORM** (form #061) for Board approval. Board approval is required prior to beginning any fundraising activity. Please plan ahead for Board Approval, as Board Meetings generally only occur once or twice a month, and items are to be submitted well in advance. You should be planning on at least a month or two ahead for approval. Fill in all fields and have your principal/supervisor sign and approve form. Send completed form to: Fiscal Office/Administrative Offices. Once approved, a copy will be returned to you.

For: SALES EVENTS (Ex: t-shirts, candy, flowers, candles, etc):

- If purchasing product from vendor, be sure to complete a **REQUISITION FORM** for purchase order, immediately upon approval of fundraiser and prior to proposed dates of sale. *All purchase orders must be approved by the Treasurer and in place prior to sale dates.* Purchase Orders can be completed either on our intranet at Purchase Orders - USAS Web or on hardcopy form #007, signed and approved by your principal/supervisor for submission.
- Deposit sales monies daily with a **PAY-IN FORM** (form #056) available in school offices or from Graphics Department. Be sure to clearly indicate event/project name on pay-in form for proper tracking.
- Know your profit margin (item vendor cost vs. sale price). At the end of sale, a balanced final accounting must be sent to our fiscal office. Be sure to keep accurate records of quantity sold and any outstanding monies and/or product, as this will be required from you by our office upon final audit of your fundraiser. *You are responsible for any discrepancies.* Any students still owing money by end of year should be reported, by name and amount due, to the school office for a "records hold."

For: ADMISSION TICKETS (Ex: concerts, performances, dances, shows, etc):

(Exception: Athletic Department endorsed sporting events, such as games/meets)

- Tickets are **REQUIRED** be ordered from our Graphics Department immediately upon approval of fundraiser. Submit your ticket order at least one to two weeks prior to proposed date(s) of event. Tickets can be ordered using a Graphics Order Form #015, email with electronic form 015, or call ext 1027 (419-984-1027) for more information. Tickets will be produced sequentially numbered for accounting purposes. All tickets must be picked up and signed for,
- Deposit sales monies daily with a **PAY-IN FORM** (form #056) available in school offices and on the SCS Intranet. Be sure to clearly indicated event name on pay-in form for proper tracking.
- After event: All unsold tickets, in number sequence (even if some are sold out of sequence), must be returned to our fiscal office, along with a **TICKET REPORT FORM** stating quantity printed, quantity sold, quantity un-sold, quantity "comp" (if any), etc. for final audit of ticket sale. Tickets sales and returns **MUST** balance with money deposited. You are responsible for any discrepancies.

Any questions or concerns, please contact our fiscal office at ext. #1009 (419-984-1009).



Fund-raising Guidelines

Review any contracts for goods and services and submit to the Building Principal for approval. Quotations must be in written form. Provide for the return of unsold merchandise in the vendor contract.

Complete a requisition for any goods and service needed during the fund-raiser. Do not place orders until you have a hard copy of the signed purchase order.

During

Maintain strict accounting for all goods received and money collected. Complete a duplicate receipt when money, cash or checks, is collected. Give one copy to the individual and keep one copy for your records (*A duplicate receipt book can obtained from the treasurer's office if needed*).

Keep track of students individually. You will be provided with the **Payment Record Form** and **Disbursement Record Form** for use if you wish. If students fail to return items or money collected, you will need to send letters to the student and their parents. Keep copies of the letters for your records. If this does not resolve the issue, you will need to submit a delinquency listing to your building secretary so the owed fees (record) can be added to their account.

Complete a Pay-In form and deposit **daily (see page 14, cash collection policy)**.

After

Fill out **Profit and Loss Statement Form** within 5 days of the closing of the fund-raiser.





Purchasing of Goods or Services

Check to make sure your requisition contains detailed information and you have added any applicable shipping and handling costs.

Advisors assigned to that activity can only make requests for purchases from student activities funds.

Orders for goods or services, including reimbursements, can only be made once an approved purchase order is received. A requisition is NOT an approval to purchase.

All invoices must be original and sent from the vendor to the Treasurer's Office. When an order is received, please forward your purchase order to the Treasurer's Office as soon as possible, so vendors may be paid in a timely fashion. The invoice should be verified, signed by the advisor and sent back to the Treasurer's Office.





Pay-in Form/Daily Deposit

Pre-numbered student activities group receipts, calculator cumulative readings, pre-numbered tickets or other auditable records, should substantiate all money collected from any source.

When tickets are used, ticket reports and unsold tickets must be available for audit. An audit trail is most important, and protects the integrity of everyone involved.

Maintain strict accounting for all goods received and money collected. Complete a duplicate receipt when money, cash or checks, is collected. Give one copy to the individual and keep one copy for your records (*A duplicate receipt book can be obtained from the treasurer's office if needed*).

The law imposes a prompt deposit rule. This law requires that all funds received, be deposited on the next business day.

The Sandusky City Schools Board of Education has approved the following cash collection policy listed below:

File: DM

CASH IN SCHOOL BUILDINGS

Monies collected by employees and by student treasurers are handled with prudent business procedures, in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to our students.

State law requires a proper receipting and depositing of all public monies. Therefore, all monies collected are receipted, accounted for and deposited every day, if possible. Specifically, if the money collected:

1. exceeds \$1,000, it must be deposited on the next business day or placed in a safe or
2. does not exceed \$1,000, it must be deposited the next business day or placed in a safe place to be deposited within three business days.

In no case shall more than \$10 be left overnight in unsecured areas of school buildings. The Treasurer provides for making bank deposits after regular banking hours in order to avoid leaving money in a school building overnight.

[Adoption date: November 19, 2001]
[Re-adoption date: May 16, 2005]

LEGAL REFS.: ORC 9.38
3313.291



Student Funded Field Trips

Advisors have both the moral and legal obligation to protect the students in their charge and are expected to model appropriate behaviors.

Please plan accordingly. Begin collecting from students after approval of your field trip.

The advisor must turn in a confirmation or contract for the event. In addition, the transportation department must be notified well in advancement of the planned trip, to ensure proper staffing arrangements.

You may request a check be mailed directly to the site or event. If you have prior approval, the check can be sent to the advisor for payment on the day of the trip. However, you must have prior approval from the Treasurer's Office. Submit your request in writing.





Records

ALL activity advisors are required to maintain all records related to the year's activities. Failure to maintain records is a violation of the Ohio Open Records Law. It could also result in audit related issues and/or findings for recovery against the activity advisor. The Treasurer's Office will retain your records to allow easy access for the auditors.





Board Policies

The following are policies adopted by the Sandusky City School District's Board of Education. These policies have been taken directly from student section of the board policy manual. The complete Policy Manual is available on the district website under Board of Education, Policy Manual.

STUDENT FUNDRAISING ACTIVITIES

The following guidelines must be followed for any activity that involves fundraising by or from students.

Any fund-raising activities involving students must meet the following conditions:

1. All student fund-raising activities must be in compliance with State law and the requirements of the Ohio Auditor's Office.
2. Use of instructional time is to be limited in planning, conducting, assessing or managing a fund-raising activity, unless such an activity is part of an approved course of study.
3. Fund-raising activities conducted in a school or on other District premises are not to interfere with the conduct of any cocurricular or extracurricular activity. Students involved in the fundraiser are not to interfere with students participating in other activities in order to solicit funds.
4. In accordance with Board policy, each fund-raising activity occurring on or off District premises must be approved by the Superintendent or his/her designee. In order to be approved, the group leader or advisor must submit a proposal which is in compliance with the Ohio Auditor's requirements.
5. Each recognized school-sponsored student group must submit in writing to the Treasurer a statement which identifies the purpose of the fund-raising activity and the reason for raising the money as well as all other items required by the Ohio Auditor.
6. Requests for purchases from student activities funds can be made only by faculty advisors, coaches or teachers assigned to an activity.
7. When elementary students (K-6) are selling items or soliciting donations by going door to door, they should be accompanied by an adult.
8. All prizes, awards and incentives must be approved by the principal or designee.
9. Contracts with outside suppliers for merchandise to be sold in a fund-raising activity are to be reviewed by the principal or designee and signed by the staff member in charge, who shall be personally responsible for the merchandise sold and monies collected. The contract must specify that any merchandise which is unsold and is resalable by the supplier can be returned for full credit. The District is not be responsible for any unsold merchandise that cannot be returned to a supplier for credit for any reason.



Board Policies

File: IGDF-R

10. Fund-raising activities off District premises shall be voluntary and with written permission from parents (K-6). If an activity involves the students providing a service in return for money, such as a car wash, a member of the professional staff shall supervise the activity at all times. His/Her responsibility is to ensure that the service is provided in a proper manner, and also to ensure the safety and well-being of the students and the property of both the purchaser and the owner of the site.
11. Any fundraisers that require students to exert themselves physically beyond their normal pattern of activity, such as runs for charity, must be monitored by a staff member who has the necessary knowledge and training to recognize and deal appropriately with a situation in which one or more students may be overexerting themselves to the point of potential injury.
12. The staff member in charge should establish procedures to ensure that all merchandise is properly stored, distributed and accounted for, and a report should be made within five days after the end of the fundraiser. The report should indicate:
 - A. cost of items or merchandise;
 - B. amount of money projected and amount of money raised;
 - C. any differences between the actual activity and the planned activity;
 - D. any problems that occurred and how resolved;
 - E. when and where funds are deposited and
 - F. if merchandise was involved, how many items were offered for sale, how many sold, the amount of money collected and the disposition of any unsold items.
13. Donations to the District to be used for fund-raising activities must be approved by the Board or its designee.
14. Failure to follow these regulations could result in the suspension or loss of fund-raising approval.

School and Community Service Project Definitions

1. Fund-Raising Activities
 - A. Any donation, product or service solicited from and/or sold to community service organizations, businesses or the general public.



Board Policies

File: IGDF-R

- B. Any awards, prizes or incentives offered as part of a student selling activity.
Examples:

- 1) candy sales
- 2) magazine sales
- 3) carnival for profit

2. School Service Projects

- A. Any project done to service or benefit students, teachers or parents which involves no soliciting of donations, products or services from community service organizations, businesses or the general public. Examples:

- 1) skate parties
- 2) pizza parties
- 3) Mother's Day gifts
- 4) carnival for nonprofit

- B. Any profit-intended project, completed in-house, which principally involves students, teachers or parents requiring no soliciting of donations, products or services from community service organizations, businesses or the general public.
Examples:

- 1) concession stands
- 2) school pictures
- 3) book fairs
- 4) sale of miscellaneous items (caps, t-shirts, jackets, etc.)

3. Community Service Projects

Any project which involves open solicitation, is completely nonprofit and is charitable in nature. Examples:

- A. holiday food drives
- B. generation of funds for a recognized charity
- C. funds for scholarships/grants

(Approval date: May 16, 2005)



Board Policies

DJH

CREDIT CARDS

The Board recognizes the efficiency and convenience afforded the day-to-day operation of the District through the use of credit cards under the supervision of the Treasurer. However, credit cards are not to be used to circumvent the general purchasing procedures required by State law and Board policies.

The Board authorizes the Treasurer to review available credit card accounts to determine which account and account provider best meets the needs of the District. The Treasurer will determine how many accounts, cards and checks are to be issued, and establish a process for credit card reissuance or cancellation.

1. The District name must appear on each card and/or check associated with the credit card account. The maximum credit card account limit is \$5,000 per card. The Treasurer provides an annual report to the Board detailing all rewards received based on use of the credit card account.
2. All credit cards issued to and in the name of the District are held and supervised by the Treasurer and used only for purposes authorized by this policy. The Treasurer establishes a system for cards to be signed out for use by an authorized user.
3. Credit cards may only be used by the following individuals: Board Members, Administrators, Certificated Staff, Classified Staff, Adult Education-Career Technical Staff, and Supplemental Staff.
4. Credit cards may be used for District-related transportation, reservations and expenses, conference registrations and hotel reservation guarantees for the Board and staff. Such expenses are subject to the reimbursement limits established by the Board.
5. If monies are budgeted and deposited with the Treasurer in advance, credit cards may be used by school employees for student trips and competitions for safety and security reasons.
6. With prior approval of the Treasurer, credit cards may be used by school employees for school-related purchases from a vendor who does not accept purchase orders or vouchers.
7. Gratuities are permissible only when card use is for group purchases and the tip is automatically added to the bill.
8. All credit card statements are sent directly to the Treasurer's office. The Treasurer keeps a record of all credit card use.



Board Policies

File: DJH

9. Receipts and appropriate form(s) are to be turned in with the credit card to the Treasurer within five business days upon completion of approved use. Receipts for meals must include the names of all individuals for whom meals were provided and the purpose of the meeting. Failure to turn in receipts and appropriate form(s) to the Treasurer within the required timeframe may result in the charges being deemed unrelated or unsubstantiated. The user is responsible for any unsubstantiated or unrelated purchases. Any late fees assessed to the District due to an employee failing to submit invoices and credit card receipts on a timely basis are the responsibility of the employee.
10. All authorized users must immediately report loss or theft of the District credit card to the Treasurer who will immediately contact the credit card issuer.

The use of the credit card for the following items is considered unauthorized use and classified as credit card misuse:

1. expenditures not specifically authorized by this policy;
2. purchase of personal goods or services for an administrator, an administrator's spouse, children or anyone employed or not employed by the Board and attending a District business function;
3. payment of any fines, penalties or personal liabilities incurred by the administrator or anyone else;
4. alcoholic beverages or tobacco;
5. fuel for use in a personal vehicle;
6. entertainment expenses, including pay-per-view movie charges and/or
7. cash advances.

Persons using a credit card for personal, nonauthorized purposes or undocumented expenditures shall be held personally responsible for those expenditures. Misuse of the credit card is subject to disciplinary procedures, including termination. An employee or officer of the Board who knowingly misuses a District credit card account also is in violation of State criminal law.

[Adoption date: May 16, 2005]

[Re-adoption date: November 5, 2018]



Receipt of Handbook

This is to certify that _____
(print name)
has received a copy of the Sandusky City Schools Activity
Procedure Handbook.

Signature

Date