

**WINDHAM EXEMPTED  
VILLAGE SCHOOL  
DISTRICT**

**STUDENT ACTIVITY  
HANDBOOK**

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## **MANAGING THE ACTIVITY AND INTERNAL CONTROLS**

Management responsibility of Student Activity Accounts occurs at all district levels. It is the activity advisor's responsibility to manage day-to-day activities; the building principal's responsibility to oversee and balance student needs, staff concerns, board objectives, and auditing priorities; the treasurer's responsibility to provide auditing guidance and timely feedback to all levels; and ultimately the superintendent's and Board's responsibility to the students and community for the District's management.

Samantha Pochedly and Gloria Riggs, in the Treasurer's Office, are primarily responsible for monitoring the student activity process. They are available on school days between 7:00 a.m. and 3:00 p.m. to answer questions and concerns or to provide guidance. Any discrepancy or questions they may have relating to student activities will be reported back to the activity advisor on the activity feedback form.

The activity advisor will receive a monthly cash report listing revenues, expenditures, and remaining cash balances. This report should be reviewed by the advisor and the advisor should report any discrepancies to Samantha Pochedly or Gloria Riggs.

**Windham Exempted Village School District**  
**ACTIVITY FEEDBACK FORM**

ACTIVITY \_\_\_\_\_

ADVISOR \_\_\_\_\_

DATE \_\_\_\_\_

Your activity has the following discrepancy, please respond as soon as possible.

\_\_\_\_\_ Fundraiser form not submitted.

\_\_\_\_\_ Purchase Order violation - no prior approval.

\_\_\_\_\_ Revenue not submitted within 24 hours.

\_\_\_\_\_ Budget revision needed.

\_\_\_\_\_ Back-up receipts do not balance to pay-in.

\_\_\_\_\_ Fundraiser reconcilliation error or incomplete.

\_\_\_\_\_ Purchase order not signed.

\_\_\_\_\_ Other \_\_\_\_\_

RESPONSE: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

## **MANAGEMENT OF STUDENT ACTIVITY PROGRAM FUNDS**

(Developed from Guidelines for Developing Policies for Student Activity Programs AUD-0019  
published by the Auditor of State of Ohio)

### **FUND 200 – STUDENT MANAGED STUDENT ACTIVITY PROGRAMS**

The fund 200 consists of those student activity programs in which students participate and manage. This includes those student activities which consist of a student body, student president, student vice president, student treasurer, and faculty advisor.

### **POLICY STATEMENT – FUND 200**

The purpose of student activity funds is to promote the general welfare, education, and morale of all students and to finance the normal, legitimate co-curricular activities of the student body organizations.

- 1) The Board of Education authorizes those student activity programs it wishes to be operational.
- 2) Projects for the raising of student activity money should in general contribute to the educational experience of pupils and should not conflict but add to the instructional program.
- 3) Student participation is an important factor in the democratic management of money raised by the student body and expended for its benefit. Expenditures should be approved by the appropriate student activity group.
- 4) Student activity money should, insofar as possible, be expended in such a way as to benefit those currently in school who have contributed to the accumulation of such money.
- 5) Money derived from the student body as a whole should be expended so as to benefit the student body as a whole, and not benefit a special group.
- 6) Student activity funds should not be used for any purpose which represents any accommodation, loan, or credit to the 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 make purchases through a student body in order to take personal advantage of student body purchasing privileges.
- 7) No student body organization should be obligated for purchases made by students, staff, or others unless supported by written purchase orders signed by the Superintendent and Treasurer.
- 8) Prior to the performance of any financial transaction by an authorized student activity, a budget must be submitted and approved by the Board of Education for the current school year.
- 9) All sources of revenue must be approved by the Board of Education and must be included in the student activity group's current year budget.
- 10) All expenditures by the student activity program must be in accordance with the approved budget of the group. Installment and lease purchases are prohibited.
- 11) Monthly and annual financial reports for student activities shall be prepared by the treasurer and submitted to the Board of Education as part of the Treasurer's report.
- 12) An adequate system of internal controls must be implemented in order to safeguard assets.
- 13) Student activity funds are public funds and may only be spent for a public purpose.

### **FUND 300 – DISTRICT MANAGED STUDENT ACTIVITY PROGRAMS**

The fund 300 consists of those programs in which students participate but which students do not manage.

#### **POLICY STATEMENT – FUND 300**

The purpose of these funds is to promote participation in those activities which could be associated with the program.

- 1) The Board of Education authorizes those programs it wishes to be operational.
- 2) No program shall be obligated for purchases made unless supported by written purchase orders signed by the Superintendent and Treasurer.
- 3) All sources of revenue must be approved by the Board of Education and included in the Board's current year appropriations.
- 4) All expenditures must be in accordance with the appropriations as approved by the Board of Education.
- 5) An adequate system of internal controls must be implemented in order to safeguard assets.

### **FUND 018 – DISTRICT MANAGED PROGRAMS**

The fund 018 consists of those local revenue sources (ie: profits from vending machines, sale of pictures, etc.) designed for building use.

#### **POLICY STATEMENT – FUND 018**

The purpose of these funds is to promote student and staff activities.

- 1) The Board of Education authorizes those programs it wishes to be operational.
- 2) No program shall be obligated for purchases made unless supported by written purchase orders signed by the Superintendent and Treasurer.
- 3) All sources of revenue must be approved by the Board of Education and included in the Board's current year appropriations.
- 4) All expenditures must be in accordance with the appropriations as approved by the Board of Education.
- 5) An adequate system of internal controls must be implemented in order to safeguard assets.

## RESPONSIBILITIES

### Advisors / Sponsors:

1. Preparing annual budgets and purpose clauses of the activity group;
2. Supervising the activities of the activity group, including preparation of fundraising potentials, proofs of cash, and in general follow the guidelines set within this handbook (if the activity has a treasurer designated, the advisor should supervise and/or advise in the preparation of these items);
3. Follow guidelines in the proper sequence (i.e. submit fundraising potentials before the fundraiser, have purchase order approved before the purchase);
4. If something is unclear, ask the proper administrator for clarification;
5. Please save all receipt books and paperwork. You should turn them in to the Treasurer's office at the end of each school year. You can pick them up before you start the next school year.

\*\* A person in charge of a student activity can be held financially responsible by the Auditor of State for failure to comply with these regulations (also see Purchase Order Procedure).

### Principal:

The Principal or the authorized administrator shall be responsible for the approval of requisitions for the expenditure of funds, the approval of fundraising activities, and also confirming that advisors are following proper procedures.

### Superintendent:

The Superintendent is responsible for administering all board policies relating to student activities.

### Treasurer

The Treasurer is responsible for enforcing accounting procedures and internal control procedures.

### Board of Education

The Board of Education approves the establishment and operations of the student activity funds. The Board also approves the individual purpose clauses submitted by each student activity group. The Board will determine whether the proposed expenditures will serve public purpose.

### State Department of Education

All student activity programs are adopted by the State Department of Education as authorized by Section 3315.062, Ohio Revised Code.

## POLICY / PURPOSE / BUDGET STATEMENTS

This form is completed annually by the Student Activity Advisor. It is to be completed prior to the year the activity is to take place. Once completed it must be submitted to the Board Office for approval by the Superintendent and the Board of Education. After the Board of Education approves the statement you may begin your activities, not before.

This form is a planning document for the Student Activity, distributed by the Board office in April with any remaining activity balance. The form is divided into four parts:

1. Activity Name:
2. Purpose: This should be a general encompassing statement stating the reason for the activity's existence, its aspirations, and future goals.
3. Source of Income: Be as specific as possible using historic information. Remember this is a projection for the activity and not intended to be finite.
4. Estimated Expenditures: Plan for expenditures historically and incorporate any changes of which you may be aware.

The following are typical categories of Revenues and Expenditures:

### Revenues

Fundraisers (list specific -  
Dance, bake sale, candy, etc.)  
Class Dues  
Ads  
Patrons  
Admission to event  
Ticket Sales

### Expenditures

Awards  
Flowers  
Dinner Expenses  
Postage  
Sponsor & Support another activity  
Donations  
Bus Transportation  
Supplies for event  
Party  
Field Trip  
Banquet

**\*\*\*Senior advisor needs to specify what the senior class intends to do with any remaining balance of funds (Senior "Graduating" Class Intent Form)**

### **NOTE:**

Section 2915 of the Ohio Revised Code strictly prohibits the operation of games of chance, i.e. raffles, bingo, half court shots, and other gambling activities.



**WINDHAM EXEMPTED VILLAGE SCHOOL DISTRICT  
Policy / Purpose / Budget Statement**

\_\_\_\_\_ Activity Fund / Account Date \_\_\_\_\_

Activity Name \_\_\_\_\_  
 Advisor Name \_\_\_\_\_  
 Activity Purpose \_\_\_\_\_  
 (Define Concisely) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Activity sources of income with estimated amounts in dollars:

PLANNED FUNDRAISERS:	LAST YEAR'S BALANCE	\$ _____
a. _____	\$	_____
b. _____	\$	_____
c. _____	\$	_____
d. _____	\$	_____
e. _____	\$	_____
f. _____	\$	_____

REVENUE ANTICIPATED	\$ _____
TOTAL BAL. AND REV.	\$ _____

ACTIVITY ESTIMATED EXPENDITURES:

a. _____	\$	_____
b. _____	\$	_____
c. _____	\$	_____
d. _____	\$	_____
e. _____	\$	_____
f. _____	\$	_____

TOTAL ESTIMATED EXPENDITURES	\$ _____
ANTICIPATED YEAR END BALANCE	\$ _____

Activity Treasurer \_\_\_\_\_ (signature)  
 (if applicable)  
 Activity Advisor \_\_\_\_\_ (signature)  
 Building Principal \_\_\_\_\_ (signature)

**Windham EXEMPTED VILLAGE SCHOOL DISTRICT**  
**Budget Revision Request**

\_\_\_\_\_ Activity Fund / Account Date \_\_\_\_\_

Activity Name \_\_\_\_\_

Advisor Name \_\_\_\_\_

Activity sources of income with estimated amounts in dollars:

**ADDITIONAL PLANNED FUNDRAISERS:**

a. _____	\$ _____
b. _____	\$ _____
c. _____	\$ _____
d. _____	\$ _____
e. _____	\$ _____
f. _____	\$ _____

ADDITIONAL REVENUE ANTICIPATED \$ \_\_\_\_\_

**ADDITIONAL ESTIMATED EXPENDITURES:**

a. _____	\$ _____
b. _____	\$ _____
c. _____	\$ _____
d. _____	\$ _____
e. _____	\$ _____
f. _____	\$ _____

ADDITIONAL ESTIMATED EXPENDITURES \$ \_\_\_\_\_

Activity Treasurer \_\_\_\_\_ (signature)  
(if applicable)

Activity Advisor \_\_\_\_\_ (signature)

Building Principal \_\_\_\_\_ (signature)

Superintendent \_\_\_\_\_ (signature)

**Windham EXEMPTED VILLAGE SCHOOL DISTRICT**  
**Senior "Graduating" Class Intent Form**

*The Board of Education cannot legally hold any balance in your account to later be used for a class reunion nor can the Board of Education issue any money to someone in the graduation class to be placed in a bank account. Therefore you must inform the Board of Education what you would like done with any remaining balance in your account. Please remember, this is money your class earned and this is your decision to make.*

It is the intent of the graduating class of \_\_\_\_\_ that any remaining balance in our account be used in the following manner:

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Class President \_\_\_\_\_ (signature)

Class Treasurer \_\_\_\_\_ (signature)

Activity Advisor \_\_\_\_\_ (signature)

Building Principal \_\_\_\_\_ (signature)

Superintendent \_\_\_\_\_ (signature)

## PROPER HANDLING OF BOARD FUNDS

Any monies collected for any school activity (curricular, co-curricular, cafeteria, etc.) are Board Funds.

Anytime funds are collected for any activity conducted in or through the school, the funds are Board Funds.

Some confusion may result from the term Board Funds. The Board of Education and its Treasurer are responsible for many different funds, some of which have specific and restricted purposes.

One of these Funds is the General Fund. The General Fund supports the daily operation of the District (salaries, supplies, services and the like).

To say that all monies collected are Board Funds does not mean that all monies go into the general pot to be used at the whim of the Board or an administrator. In fact, most of the Funds of the District are for specific purposes only.

No matter what the purpose of the particular fund, all collection of monies – all considered Board Funds – is done the same way.

The law requires that all Board Funds be deposited with the Treasurer within 24 hours of collection. The law further requires that all disbursements of the school district be made by warrant (check) bearing the signature of the Treasurer.

**\*\*\*Under no circumstances may an employee collect money and deposit it into a personal account.\*\*\***

**\*\*\*Under no circumstances will a transaction be conducted in cash – Do not use receipts from fundraisers to make direct payments for anything.\*\*\***

SEE PURCHASE ORDER PROCEDURE

## GENERAL GUIDELINES TO FUNDRAISING

1. The activity advisor is responsible for the proper accounting of goods received, collection of monies, and deposit of funds for those goods. Any losses of goods or cash must be reported immediately and thoroughly documented.
2. When reasonable attempts to collect funds have failed, the advisor will report names and amounts owed to the Treasurer's Office for further assistance.
3. Store goods received in designated building area.
4. Undelivered, lost, stolen, or damaged goods shall be reported upon occurrence on the proper form. The building principal is responsible for investigating and verifying the circumstances by signature on the activity form provided.
5. Avoid working with companies who will not accept the returned unsold goods.
6. Students should be discouraged from door-to-door in adjoining communities.
7. If prizes are awarded to students for outstanding effort, utilize the Student Receipt of Award form. Do not give cash prizes from cash collected for the fundraiser.
8. Proper sequence of Fundraiser:
  - a. Submit Sales Project Potential Form for approval.
  - b. Once approved, complete purchase order for goods needed.
  - c. Proceed with fundraiser utilizing daily accounting procedures.
  - d. Finalize fundraiser by completing final accounting section of the Sales Project Potential Form and submit to the District Office.
  - e. The District Office will notify you of any discrepancies in a timely manner.
9. Any flyers that are to be distributed must be approved with the Sales Project Potential prior to distribution.
10. If order forms are distributed to students for fundraiser items, make copies of all forms upon completion of fundraiser.
11. Any event that you are charging admission, (dance, faculty vs. students event, etc.) tickets must be given. As tickets are given, one half of the ticket will be given to the person who paid admission and the other half kept to be turned in with the money collected.
12. All checks collected for a fundraiser must be made payable to Windham Board of Education.

13. When donations are taken a proper record of who donated and how much must be recorded. If the donation is equal to or greater than \$5 a receipt must be issued. For donations you will need to record who made the donation and how much the donation was, all donations, including those in which a receipt is given must be recorded.
14. Students are required to get parental consent to participate in a fundraiser. Please have all students return a signed permission slip in order to participate in the fundraiser.

The secret to worry-free fundraising is attention to detail on a daily organized basis. The following examples and forms are designed to aid you in this process.

# WINDHAM EXEMPTED VILLAGE SCHOOL DISTRICT

## SALES PROJECT POTENTIAL

Auditor's form 630

Organization \_\_\_\_\_

Proposed Sales Project \_\_\_\_\_

Purpose (refer to Purpose Statement) \_\_\_\_\_

Beginning Date \_\_\_\_\_ Ending Date \_\_\_\_\_

Name and Address of Vendor \_\_\_\_\_

Quantity to be Ordered \_\_\_\_\_

Cost per Unit \_\_\_\_\_

Sales Price per Unit \_\_\_\_\_

Requested by:

Approval:

\_\_\_\_\_  
Sponsor Date

\_\_\_\_\_  
Superintendent Date

\_\_\_\_\_  
Principal Date

\_\_\_\_\_  
Treasurer Date

Admin Recommendations (attached)

### Final Accounting

To be completed when project is ended.

NOTE: Accounting is done in terms of selling price per unit.

Items Sold \_\_\_\_\_ Units @ \_\_\_\_\_ sales price = \_\_\_\_\_

\_\_\_\_\_ Units @ \_\_\_\_\_ sales price = \_\_\_\_\_

Returns \_\_\_\_\_ Units @ \_\_\_\_\_ sales price (-) \_\_\_\_\_

Total to be Accounted for \_\_\_\_\_

Total Deposits with Treasurer \_\_\_\_\_

Total to be Accounted for ( - ) \_\_\_\_\_

Unaccounted (explain) \_\_\_\_\_

\_\_\_\_\_  
Sponsor Date

\_\_\_\_\_  
Superintendent Date

\_\_\_\_\_  
Principal Date

\_\_\_\_\_  
Treasurer Date





**WINDHAM EXEMPTED VILLAGE SCHOOL DISTRICT**  
**Fundraiser Permission Slip**

I, \_\_\_\_\_ give my son/daughter \_\_\_\_\_  
(parent's name) (student's name)

permission to participate in the fundraiser for \_\_\_\_\_.  
(activity)

Signed \_\_\_\_\_ Date \_\_\_\_\_

Windham Exempted Village School District  
Student Receipt of Award

Activity

---

Event

---

Date

---

I have received an award of \_\_\_\_\_ for my effort in the activity  
of \_\_\_\_\_.

Student Name:

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Signature:

---

Date:

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Return to Treasurer's Office

## **DAILY DEPOSIT PROCEDURE**

1. All monies collected by employees will be taken to the bank and deposited each day. Do not wait to turn in money until you have collected the entire fundraiser. Money received that day from students must be turned in that day. Monies collected are to be counted, bills banded and coins rolled where appropriate. Receipts, pay-ins and bank deposit slips will accompany each deposit.
2. All checks must be made payable to Windham Board of Education.
3. A breakdown sheet detailing the employee turning in money, the fund receiving the money and the purpose for which the collection was made will accompany each deposit (this is the receipt procedure form). This form is optional but may be useful when depositing monies into different accounts or for different activities.
4. All money will be taken to the bank and deposited once every 24 hours.
5. Building secretaries are responsible for delivering deposits to the bank. Please turn all monies in to the appropriate building secretary. The deposit will be verified and deposited with the bank.



## **TICKET SALES**

It is very important that all ticket numbers are accounted for. For audit purposes, please save ½ of each ticket and turn them in with the money and box office report. Total number of tickets sold times the selling price for each group of tickets should equal the total amount of ticket revenues. If it does not, an explanation must be given.

**Windham EXEMPTED VILLAGE SCHOOL DISTRICT**  
**Box Office Report - Ticket Sales**

Organization \_\_\_\_\_ Advisor \_\_\_\_\_

Date \_\_\_\_\_

Event \_\_\_\_\_

Adult Tickets (advanced sale)

Student Tickets (advanced sale)

End Ticket Number \_\_\_\_\_

End Ticket Number \_\_\_\_\_

Start Ticket Number \_\_\_\_\_

Start Ticket Number \_\_\_\_\_

Total Tickets Sold \_\_\_\_\_

Total Tickets Sold \_\_\_\_\_

Adult Tickets Sold \_\_\_\_\_

at

\_\_\_\_\_ = \_\_\_\_\_

Student Tickets Sold \_\_\_\_\_

at

\_\_\_\_\_ = \_\_\_\_\_

Total Amount  
(advance)

\$ \_\_\_\_\_

Adult Tickets (window sale)

Student Tickets (window sale)

End Ticket Number \_\_\_\_\_

End Ticket Number \_\_\_\_\_

Start Ticket Number \_\_\_\_\_

Start Ticket Number \_\_\_\_\_

Total Tickets Sold \_\_\_\_\_

Total Tickets Sold \_\_\_\_\_

Adult Tickets Sold \_\_\_\_\_

at

\_\_\_\_\_ = \_\_\_\_\_

Student Tickets Sold \_\_\_\_\_

at

\_\_\_\_\_ = \_\_\_\_\_

Total Amount  
(window)

\$ \_\_\_\_\_

Grand Total  
(advance + window)

\$ \_\_\_\_\_

Cashier \_\_\_\_\_

Activity Supervisor \_\_\_\_\_