



2024-2025

# Student Activities Handbook

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Northwest Local Schools Treasurer

**BOE APPROVED**

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**[Link to Contacts and Resources Sheet](#) - Links for forms, instructions, and more information can be found on the contacts and resources sheet. Most items are located under the Student Activities and Cash Handling headers**

# LEGAL COMPLIANCE

## Requirements of the State of Ohio Auditor's Office

1. The Board must authorize by resolution, recorded in the official board minutes, those student activity programs it wishes to be operational.
2. No student activity program shall be adopted by the Northwest Local Board of Education if not approved by the State Department of Education.
3. Projects for the raising of student activity money shall, in general, contribute to the educational experience of pupils and shall not conflict, but add to the instructional program.
4. Student participation is an important factor in the democratic management of money raised by the student body and expended for its benefit. Expenditures must be approved by the appropriate student activity group.
5. Student activity money shall, insofar as possible, be expended in such a way as to benefit those pupils currently in school who contributed to the accumulation of such money.
6. Money derived from the student body as a whole shall be so expended as to benefit the student body as a whole, and not for the benefit of a special group.
7. Student activity funds shall not be used for any purpose which represents an accommodation, loan or credit to board of education employees or other persons. Postdated checks may not be accepted and checks may not be cashed for anyone. Board of Education employees or other persons may not make purchases through a student body in order to take personal advantage of student body purchasing privilege.
8. The amount of the various program fund balances, appropriated and unappropriated which may be held by student bodies, shall not exceed those limits prescribed by the Board of Education. Placing of limits tends to assure that money used for the benefit of the students who contribute to it.
9. No student body organization shall be obligated for purchases made by students, faculty and others unless supported by a written purchase order signed by the Treasurer of the Board of Education.
10. Prior to the performance of any financial transaction by an authorized student activity, a budget must also be submitted and approved by the Board of Education or the Board's appointed designee, for the current school year.
11. All sources of revenue must be approved by the Board of Education and shall be included in the student activity group's current year budget. Receipts must be identified by the Uniform School Accounting System.

12. All expenditures by the student activity program shall be in accordance with their budget as approved by the Board of Education. The authorization for the expenditure must be accompanied by an approved requisition processed by a formal purchase order, and certified by the Treasurer of the Board of Education, that funds are available for the expenditure. (Section 5705.41 (D), Revised Code) Installment and lease purchases are prohibited.
13. Monthly and annual financial reports for student activity funds shall be prepared by the Treasurer and submitted to the Board of Education as a part of the Treasurer's Report. (Section 3319.29, Revised Code) Funds must be accounted for on a fiscal year (July-June) basis. Financial reports shall also be available to each sponsor online.
14. A system of internal control should be implemented in order to safeguard the assets of the student activity funds to insure that the students will receive the benefits sought to be attained. (See "Internal Control"). Expenditure of funds must be budgeted and accounted for by fund, function and special cost center and operational unit in accordance with Uniform School Accounting System.
15. The following is a list of prohibited expenditures from student activity money:
  - A. Equipment, supplies, forms and postage for curricular or classroom use or for district business.
  - B. Repair and maintenance of Board owned property.
  - C. Memberships that benefit individuals.
  - D. Salaries for services which are the responsibility of the district or for district assignment.
  - E. Any items for personal use.
  - F. Voluntary gratuities/tips of more than 18% per Board Policy.
  - G. Contributions to a fund-raising drive for charitable organizations, unless a specific student fund-raising drive is conducted for a specific contribution. All contributions MUST BE identified in the purpose statement.
  - H. All other income and expenditures not included in the purpose statements and budgets approved by the Board of Education.
16. All money collected must be deposited into the bank in a timely fashion within 24 hours, per Board Policy. Proper paperwork is to be included with each deposit.
17. Payment of athletic officials should be made within two weeks after the event takes place.
18. No purchase may be made unless there is sufficient cash in the fund to pay for that purchase.
19. No contract shall be binding upon any board unless it is made or authorized at a regular or special meeting of such board. ORC 3313.33

# ADMINISTRATION

## BOARD POLICIES FOR STUDENT ACTIVITIES

1. The Northwest Local Board of Education, desiring to be in full compliance with the Student Activity Accounting, does hereby adopt the list of activities published by the Ohio Department of Education.
2. The Superintendent, the chief executive of the Board, or his designee, is hereby directed to be the sign-off officer of all student activity programs, and shall present these programs to the Board once each year. He will also have the authority to modify the student activity budget throughout the year.
3. The Superintendent, the chief executive of the Board, or his designee, is hereby directed to act as chairperson to the Student Activity Committee, whose members are to be selected by the Superintendent. The Committee is to act as the governing agency of the Northwest Local School District Student Activity Program.
4. The athletic director is directed to employ all the personnel for the safe operation of all athletic events, such as ticket takers, referees and security personnel.
5. The principals and/or building administrative designee are hereby directed to approve all purpose statements, anticipated revenue and anticipated expenditures for each activity program and present them to the Board through the Superintendent for approval each year.
6. All moneys collected should be deposited with the Treasurer or a designated depository within 24 hours of collection, or the next business day following the last business day of that week.
7. Money raised by a student activity organization shall contribute to the educational experience of the pupils, and all expenditures must carry the approval of those students making up that organization.
8. An internal audit of the financial accountability and compliance of student activity policies shall take place on a random or as needed basis. A formal report shall be presented to the Board.

## **DEFINITIONS**

### Fund 200

Those programs dealing with student activities which have student body participation and student elected officers are classified as a 200 fund. These include student activities which consist of a student body, student president, student treasurer and a faculty advisor.

### Fund 300

Any program that has student involvement but not necessarily student government governing the expenditures and receipts of those programs are classified as a 300 fund. This would usually include athletic and extra-curricular music programs, but could also include the band, cheerleaders, flag corps and other similar types of activities. The primary criterion for determining how funds are classified is who determines how the money is spent, a student government or an administrative advisor.

### State Department of Education

All student activity programs are adopted by the State Board of Education.

### Board of Education

The Northwest Local Board of Education shall adopt by resolution in its minute record, rules, regulations and guideline policies to govern the establishment and operations of the student activity funds. The Board, or its appointed designee, must also approve the individual purpose statements and budgets submitted by each student activity group.

All required laws and regulations will be implemented by the Board of Education as they relate to the student activity program.

The formulation of policy statements shall be the sole responsibility of the Board of Education. Although it is the sole responsibility for the Board to establish such policies, the Board will appoint the Superintendent to execute such policies.

### Treasurer for Board of Education

The appointed Treasurer of the Board of Education shall be the Treasurer of the school funds.

The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the Treasurer. The Treasurer may delegate an employee to receive custody of funds initially, including lunchroom, uniform school supplies, student activity program moneys, etc. All money collected must be deposited into the bank in a timely fashion within 24 hours per Board Policy 6152. A Detailed Payment Record Form is to be completed for each deposit.

## Cashiers

All Northwest Board of Education employees designated to collect moneys shall have a position schedule bond or blanket bond per Board Policy 8740. Position schedule bonds pertain to a specific position, not to an individual. This bond will be paid for and executed by the board of education.

## Superintendent

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

## **Building Administrator Responsibilities**

The building principal or his/her designated administrator shall be responsible for all aspects of the student activity program in his/her building. These responsibilities include, but are not limited to, approval and supervision of all expenditures, fund-raising sales, ticket sales, proofs of cash and control mechanisms to assure efficient and safe management of these programs. Other responsibilities may be assigned by the Superintendent as the need arises.

### Duties of the Building Principal and/or Designated Building Administrator

1. To approve sales/event potentials for the scheduling of fundraising programs and events, charitable events and the organization of field trips.
2. To approve expenditures from student activity funds.
3. To approve budget reports.
4. Track all fundraising efforts within the building, including but not limited to activity funds, district support organizations such as PTA, and Boosters
5. To adhere to any duties as may be assigned by the Superintendent.

## DUTIES OF THE SPONSOR

**The advisor/sponsor is responsible for preparing annual budgets and policy statements of his/her assigned activity program;** supervising the activities or his/her group; properly completing all forms pertaining to the activity as required by the Board and State auditor; keeping accurate records of moneys collected and deposited with the Treasurer, and accurate records of purchase orders issued, both encumbered and completed; balancing his/her financial records monthly with financial reports from the Treasurer; supervising the collection of all moneys from his/her group activities, and other duties as assigned by the proper administrative authority.

1. To prepare an annual budget and purpose statement for the activity.
2. To supervise the activities of the group.
3. To properly complete all forms pertaining to the organization as required by the Northwest Local Board of Education.
4. To maintain accurate financial records.
5. To balance the financial records monthly with financial information provided online by the Treasurer of the Board.
6. To account for all collected moneys, liable for any monies unaccounted for, unreturned product, and expenditures that do not meet purchasing guidelines.
7. To perform any other duties as assigned by the principal or designated building administrator.
8. The sponsor is fiscally responsible for all funds collected and dispersed, and responsible for all activity of the group.

All sponsors need to keep the following:

1. Copy of the current proposed budget/purpose statement
2. Financial records showing receipts, disbursements and a running balance
3. Copies of paperwork supporting all receipts
4. Copies of paperwork supporting all expenses, including but not limited to purchase orders and invoices.
5. All meeting minutes/notes pertaining to collection and disbursement of funds



## **ACTIVITY BUDGET/PURPOSE STATEMENT**

In order to collect or expend monies for the current school year a Budget/Purpose Statement must be completed. The form states the purpose of the activity groups, as well as, estimates the incoming revenue and expenses for the current school year. The original budget is an estimate of the year's activity and can be modified if needed throughout the year.

### *Purpose Statement*

The purpose of any activity fund shall be to promote the general welfare and education of all the students and to finance the normal legitimate extra-curricular activities of the student body organizations. The purpose statement should encompass the reason for existence, its aspirations, its future goals and how the goals and aspirations will be achieved.

The student group must establish how the revenue of the group is going to be raised and how the group is going to expend these funds in accomplishing these goals and aspirations while the activity group is in existence.

The completed purpose statement must be approved by the Board, or the Board's designee, as is the budget. The sponsor should check the purpose statement at the end of each year for possible needed revisions for the next year. If anticipated revenues or expenditures not currently listed occur, a revised purpose statement must be submitted for approval.

### *Anticipated Revenues and Expenses*

Prior to the performance of any financial transaction by an authorized student activity, a budget/purpose statement must be submitted and approved by the Board of Education, or the Board's designee, for the current school year. To facilitate proper accounting practice and to ensure elimination of deficit spending, the students shall operate on a budget, reflecting past experience and future plans. This should be a guide to the financing for current school year activities.

Any fees assigned to the students must be listed separately under Revenues and have an expense to offset the fees. The fees must be approved by the Board of Education before it can be imposed and collected. All fees must be added to the student's record in DASL or Payschools.

Each sponsor must submit an estimated budget to the Treasurer of the Board of Education by April 30th, for the following school year. If the budget is not submitted by the due date, no deposits will be accepted and no expenditures paid from that activity fund. This may mean lost time for the sponsor and group which could adversely affect the proposed activity. The budget is to include all anticipated revenues and disbursements. This will, of course, be estimated. Try not to be over budget in revenue or under budget in expenses. Include everything that could occur during the year. Be as specific as possible and try to anticipate all aspects of the financial activities.

### Budget shortage - requires a budget revision

If the student activity budget submitted is not sufficient enough to cover the expenses, a budget revision is required. See your building OP5 if you need assistance.

### **Budget Revision**

1. Sponsor will email Jamie Parker - Budget Revision Request, indicating the budget in need of revision (school and activity or sport you sponsor).
2. An automated email with a link from Strategic(myscvview) will be sent to the sponsor
3. In the Activity Name field - groups name, then add \*BUDGET REVISION REQUEST\*
4. Be sure to revise both the revenue and expenses in your revision request for the remainder of the year.
5. Once the budget is resubmitted it will go through the approval process again, the sponsor will be notified upon approval and the budget will be added.

**For reference: Student Activity Budget /Purpose Statement sample form and form link on page 23**

### **COLLECTING FUNDS AND CASH HANDLING**

**All fees and events require approval prior to collecting/accepting money, regardless of who is collecting( District, PTA, Boosters, Butler Tech, etc).** Sponsors/coaches will need to work with the building principal, or designated administrator, and OP5 to ensure all approvals necessary are completed prior to collecting/accepting money. If you have parent volunteers for your group proposing an event, be sure they are working with your principal/admin to ensure the event is approved, and the necessary steps for the event have been completed.

**The sponsor will work with their building OP5 to ensure a plan is in place PRIOR to collecting/accepting money.**

Collecting funds electronically is the preferred method of payment for the district. Work with building OP5 and Accounts Receivable to set up collection of payments online via Payschools, Local Level, or Hometown ticketing.

If cash/checks are accepted, all money collected must be deposited into the bank within 24 hours of collection per Board Policy 6152. All cash and checks handled by anyone on behalf of the district need to be kept in a secure/locked location i.e safe within each building. Never keep money in a desk or cabinet, never take cash or checks for deposit off school property.

All funds collected need to be accompanied by a receipt, record, or report to substantiate the amount collected. The following information covers the documentation needed.

#### **Payments received for fees, fundraisers, T shirt sales, donation events, etc:**

Whoever receives the money(first hands to touch it - coach,sponsor, office personnel, etc) issues a receipt from the 3 part numbered receipt book ( 1 copy to student/parent,2 goes with check/cash,3 stays in book). All monies should be counted, separated as to coins, currency, and checks and

totalled at the bottom of the detailed payment record form. The form is to be signed and dated by the student treasurer, if applicable, and designated sponsor. A spreadsheet or handwritten sheet would work in lieu of the detailed payment record form, it needs to include the following information:

- Receipts must be attached \*Names and amounts from each payment can be listed out but are not required because the receipt contains that information
- Total amount being turned in for deposit
- Sponsor name and activity groups name/ account number/description - i.e. John Doe, Football, 300F4, value cards
- Signature of sponsor

**Donation events** - The district does not allow “collection jars or containers” of any kind. Any funds collected must be recorded on the payment record form or equivalent. (*name and amount, for a car wash - car and amount*).

**After school events with concession sales** - all items must be inventoried and tracked before, during, and after the event. A sheet with the sponsor name and signature, activity groups name/ account number/description of event tracking the number of each item sold, and the total collected must accompany the money for deposit. Any discrepancies need to be noted, and signed.

**Ticketed Event using paper or electronic tickets/wristbands:**

- A ticket report is needed instead of receipts or payment record form.
- Monies collected from ticket sales must be deposited daily.
- A daily ticket reconciliation form, or gate report must be completed and turned into the OP5 with the deposit. If paper tickets are used, the beginning and ending tickets must be attached to the ticket report/reconciliation form. If tickets are sold only using an online platform (Hometown ticketing) a ticket report from the software is attached to the ticket or gate report instead of tickets. Any discrepancies need to be noted.
- Tickets must be numbered and need to be inventoried by the Finance Office prior to use
- Tickets are to be treated as cash, and need to be locked up when not in use.
- As of 10/3/23 all district ticketed events are required to accept cash for ticket sales to remain in compliance with HB 33 (see page 22)

After collection or event, all monies and supporting paperwork are to be given to the building OP5 to be counted, verified, prepped for deposit, and placed in the safe for daily bank pickup. If for any reason you are unable to complete the appropriate paperwork at the end of your event, seal the funds collected in an envelope, sign across the seal, and secure in the building safe/vault, returning the next morning to complete paperwork and submit to the OP5.

After the Treasurer’s office verifies all deposits made, the funds will be posted to the account listed on the paperwork.

**For reference: Detailed Payment Record Form sample and link on page 27**

## **PURCHASING**

A Purchase Order is required for **any** purchase, including fundraising, **NEVER PAY CASH!** All purchases must be in accordance with Board Policy 6320, you may not collect funds and make a purchase with funds collected. All funds must be deposited and the appropriate purchasing process followed to secure payment.

ORC 3313.33 states -No contract shall be binding upon any board unless it is made or authorized at a regular or special meeting of such board. If you are working with a vendor requiring a contract it must be submitted to the Business Office in order to be taken to the Board for approval.

Requisition requests are to be completed by the sponsor and sent to the OP5 in the building responsible for entering the data into the accounting system for approval. No request will be approved if the order exceeds the cash balance of that fund. Once the requisition has been approved and converted to a Purchase Order the purchase can be made.

Any purchase made without first obtaining a Purchase Order is an unauthorized purchase and becomes the responsibility of the activity group sponsor.

Before payment can be made, the sponsor must verify receipt of the purchased items and provide the approved invoice to the designated building OP5.

### **Pay to Participate**

- A Pay to Participate Fee of \$100.00 shall be assessed for each student participating in athletic teams, high school marching band, show choir, and high school and middle school drama programs.
- Athletic team payments will be posted to the building's main athletic fund. Music and drama pay to participate fees will be posted to their respective activity fund.
- Coaches/Sponsors are required to keep an updated roster of students and share with the OP5, who will enter the membership assigning the fee in DASL. The OP5 will also need to be updated with any changes in order to keep the roster current in DASL, waiving fees for students who did not participate so the fee does not stay attached to the student.
- These fees are due prior to the first event and the sponsor is responsible for ensuring that all fees are paid prior to the event.
- Each sponsor needs to reconcile Pay to Participate - a roster, membership report, and Google Form responses need to be submitted to accounts receivable for each group by the seasonal due date
  - *band 8/30, show choir & fall drama 12/15, and spring only drama 4/1*

## **FUNDRAISERS, SALES AND EVENTS**

As a sponsor of an activity club, you now need to raise money. A Sales/Event potential must be completed and fully approved **prior** to the start of any sale or event. We suggest submitting the Sales/Event Potential along with your budget for all planned events.

### **All fundraising efforts must be approved prior to starting**

**If you or your group's parents have a fundraising idea, start with your building Administrator/Athletic director. All events require approval. Do not run any type of fundraiser on behalf of your team without approval.** You may not be aware that you are violating a Board Policy, or the law in doing so. There should never be a fundraiser being held on behalf of a team /group that building administrators have not approved.

Events not only need approval at the building level but from other departments such as the business office, etc. For example if a group such as Boosters or PTA is holding an event, regardless of the size of the event, a facility rental is required. Events that involve staff participating in activities outside their normal work duties may require them to complete a workers compensation waiver. For instance a waiver must be completed by every staff member to participate in a student vs staff basketball or dodgeball game.

District fundraisers must receive admin approval at all levels prior to start, be sure to allow enough time for approvals. As a coach if you make statements - we are raising funds for our team, the fundraiser is a district fundraiser. You may have a "team Parent" assist you in fundraising, however you are responsible for all funds collected on behalf of your team, as well as maintaining documentation, and ensuring all procedures are followed.

Funds raised must benefit the entire group, individual credit is not permitted. Student fees **can't** be prorated based on fundraising performance. Individual Fundraising Accounts (IFA's) are not permitted, per IRS guidelines. Items purchased **can't** benefit individual students.

*Suggestion:* Not all parents are interested in participating in fundraisers. Consider suggesting to parents in lieu of participating in a fundraiser sale that they have the option to make a donation to the activity group. It is suggested that you provide a form to state they are making a donation. If you are running a donation drive, a sales event potential must still be approved like any other event. A website can be set up through Local Level to accept donations specifically for your group ( you can indicate this when submitting the sales event potential).

**Games of Chance** such as, raffles, split the pot, half court shots, etc. are NOT permitted. These types of activities may be conducted by a Booster or PTA group; they would need to ensure that they are operating the event in compliance with the Ohio Revised Code and the Ohio Attorney General's Office. The event must be run 100% by the Booster/PTA group and advertised as such.

**Pools** - Gambling Pools Ex: Super Bowl and March Madness are prohibited by the district. Per the Ohio Attorney General's Office - In the state of Ohio, not for profit pools are legal, for example; you and your friends do a Final Four Pool, as long as all of the money that goes

in is paid out in prizes, that is a legally permissible pool. However, if **any of the money is taken out or kept by the individual running it, a bar, a booster group, even forwarding it as a donation to a charity, that is what is legally defined as a pool for profit, and is considered illegal gambling in the state of Ohio.**

### **District vs. Booster/PTA Events**

Booster/PTA groups are adult organizations that are a separate legal entity from the District. Sales and/or Events that involve District staff or students must be run through the District and can NOT be run through a Booster or PTA organization. To clarify, if the students or staff are participating in the activity that raises the funds, or involved in the collection of monies all funds must flow through the District. **Examples** - car wash, student vs staff games, both participating, staff selling ticket, these are district events.

Any staff member performing in a booster capacity must be clearly identified as a booster member when performing booster duties. These duties should be handled outside district hours.

Any Booster/PTA sale or event run by the Booster/PTA must be advertised clearly as a Booster/PTA event with all communication, as well as verbal statements made in meetings with parents, etc.. All communication, specifically flyers or advertisements, must be approved by the District's communication director and Treasurer. The general public needs to be able to clearly understand where the money is going, commingling funds is a violation of Ohio Revised Code.

**Example** - Come dine with us at Chipotle and support **Colerain High School Athletic Boosters** - this ensures that the general public is aware the money is going to the boosters not the school.

Booster/PTA activities dropped off in the building **cannot** be handled by District staff. It is suggested that the Booster/PTA establish a box for drop off only. This box can be locked up at night for them, however the contents may only be handled by Booster/PTA representatives.

In order to have a fund-raiser be sure to follow these steps:

### 1. **Before the Sale**

- See your building administrator responsible for fundraising to determine the dates available for your event.
- Complete the Electronic Sales/Event Potential form, sign and submit to the designated building administrator. Attach any flyer, brochures, catalog or other information to support the cause/event. All flyers or advertising of ALL events must be approved before use. This includes, but is not limited to, flyers, social media, email, etc.
- Make sure the fundraiser is accounted for in the Budget/Purpose Statement, if **not**, you need to resubmit a revised budget for approval prior to submitting the Sales/Event Potential.
- The signed Sales/Event Potential must then be approved by the Superintendent and Treasurer before the event may begin. ***Be sure to allow enough time for approval prior to the start of your sale.***
- Once your event is approved you will receive an email notification. **Do not proceed** until approval is confirmed.
- A PO **must** be obtained for any potential purchase. Example; a cookie dough sale, an order form is completed for what an individual would like to purchase and then the order is placed with the vendor. A PO must be entered at the beginning of the sale estimating the sales potential. All purchases must be made in accordance with Board policy, see purchasing above. If cash is not available to support the PO please work with the designated administrator to obtain a co-signing fund for your needs.
- If you are working with a vendor requiring a contract it must be submitted to the Business Office in order to be taken to the Board for approval, be sure to allow ample time for the contract to be approved and signed. ORC 3313.33 states -No contract shall be binding upon any board unless it is made or authorized at a regular or special meeting of such board.

Be advised of Board Policy po8550 regarding food and drink sales, if you have any questions please contact the Food Services Director.

**FOOD SALES:** Only the Food and Nutrition Services Department shall sell food and beverages in District schools during regular school hours. The food and beverages to be sold must be in accordance with the District's approved nutrition standards and the District's wellness policy (Policy 8510) and guidelines (AG 8500 and AG 8500A). All food items and beverages sold to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day), including items sold from vending machines, from school stores, or as fund-raisers, including fundraisers operated by student clubs and organizations, parent groups, or boosters clubs, shall comply with the USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards.

**For reference: Sales/Event Potential Form on page 24, link to form on Contacts and Resources sheet**

## 2. During the Sale

- All money collected must be deposited into the bank daily as per Board Policy. Please see the Deposits section above.
- Keep accurate records as to the number of items purchased, distributed and sold.
- Keep accurate records of students with outstanding money or merchandise. All merchandise remaining in inventory at the end of the sale must be accounted for. Do NOT discard damaged product.

## 3. After the Sale - Reconciliation

- Complete the Electronic Final Sales Report, sign and submit to the designated building administrator.
- Attach copies of all invoices/receipts/deposits to support the purchase and/or return of any product(s).
- The designated building administrator must send the approved Final Sales Report along with any remaining product to the Treasurer's Office for reconciliation.
- Reconciliation should be complete within 10 days of the close of the sale. If an invoice has not yet been received, please reach out to your vendor and proceed with sending the available paperwork and product that is available.
- Remaining product may be returned at your request. If you would like to sell the remaining product a new Sales/Event Potential should be completed to begin the new sale. **These items have value that the sponsor is personally responsible for, do not discard, or give away.**

**For reference: Final Sales Report on page 25, link to form on Contacts and Resources sheet**

### Ticketed Events

- An Electronic Sales/Event Potential form must be completed and approved prior to the start of the ticket sales. The event must also be listed on the Budget/Purpose Statement.
- Online ticket sales through HometownTicketing are the preferred method for sales
- In the event a cash ticket sale is held - tickets must be pre-numbered, the Treasurer's Office must inventory your tickets prior to the start of the year.
- Monies collected from ticket sales must be deposited daily. A daily ticket reconciliation form must be completed and turned into the designated building OP5 with the deposit. The beginning and ending tickets must be attached to the daily ticket reconciliation form.
- Tickets are to be treated as cash, they should be locked up when not in use.
- All remaining tickets must be sent to the Treasurer's Office upon the completion of the sale. Once reconciled the tickets may be returned upon your request if needed for additional events.

**For reference: Athletic Gate Report link and form sample on page 26, Daily Ticket Sales Reconciliation form sample on page 27, link to form on Contacts and Resources sheet**



## **DONATIONS TO NON-PROFIT ORGANIZATIONS**

Any project which involves open solicitation is completely nonprofit and is charitable in nature, would fall into this category. Ex: Holiday food drives, generation of funds for a recognized charity, such as March of Dimes, Pennies for Patients, etc.

If a school group is organizing - these are treated the same as a fundraiser the same paperwork should be completed. It should be included in your Budget/Purpose Statement, complete a Sales/Event Potential, include any flyer, and when the event closes complete the Final Sales/Event Report.

If an outside group such as a church or other charitable organization is organizing – no paperwork is required. The organization would get approval from the building to place collection containers in the school, and then collect them when the event concludes.

The IRS only permits the District to donate to a 501c3 organization. If the vendor is not already on the Districts vendor listing as a 501c3 vendor you must provide supporting documentation before your event can be approved.

Any funds collected must receipted/recorded appropriately, e.g. detailed payment record form(see cash handling pages 10-11). The district does not allow “collection jars” of any kind. You must never collect funds and make a payment with funds collected. All funds must be deposited and the appropriate purchasing process followed to secure payment.

## **DONATIONS RECEIVED**

All donations received must be submitted to and approved by the Board of Education. Complete the Donations Procedure form, and submit to the Business Office.

## **CROWDFUNDING**

Any crowdfunding request(s) MUST have prior approval per board policy 6605. *DonorsChoose* is the **only** approved crowdfunding site. The coach/sponsor will work with the building principal to start the request, and throughout the crowdfunding campaign.

## **DISTRIBUTION OF FUNDS FOR SENIOR CLASS**

The sponsor for the senior class should meet with their officers and discuss plans for any senior gift purchases to the school prior to the end of year. Also at that time complete and have the officers sign the distribution of unused funds form designating the remaining balance be donated to the next years incoming senior class after all encumbrances have been paid.

Steps to be completed to donate funds remaining in the outgoing senior class fund:

1. Complete the Distribution of Unused Funds Form
2. Complete a budget for the next school year, no revenue just need a purpose statement to cover the donation and put the donation under the expenses with the approximate ending balance
3. Complete requisition request once you have confirmed all expenses have been paid and cleared the fund
4. OP5 enters req in the summer or early fall, and submits the PO packet including a copy of the signed/completed letter

## CHECKLIST

- \_\_\_ Activity Group Budget was completed, approved, and entered
- \_\_\_ Sales/Event was included in the budget
- \_\_\_ Coordinate with Building administrator for the dates available
- \_\_\_ Sales/Event Potential completed and submitted for approval
- \_\_\_ Received confirmation of approval through Google calendar
- \_\_\_ Requisition was completed and provided to the designated OP to obtain a purchase order
  - *if event involves expenditure*

### **Event begins:**

- \_\_\_ 1 Maintain accurate records of all product purchased, distributed, and funds collected
- \_\_\_ 2 Deposit all monies collected daily. Daily deposit turned in with a detailed payment record form to support monies collected. See your building OP if you need assistance

### **Event concludes:**

- \_\_\_ 1 Complete the Final Sales/Event Report within 10 days of the end date of sale/event
  - \_\_\_ 2 Return **all** remaining product with reconciliation to the Treasurer's Office
- If you have leftover product you would like to sell, you must start a new sale after reconciliation.

# Please be advised of the following board policies

## Purchasing procedures

### **5705.41 Restriction upon appropriation and expenditure of money - certificate of fiscal officer.**

No subdivision or taxing unit shall:

(A) Make any appropriation of money except as provided in Chapter 5705. of the Revised Code; provided, that the authorization of a bond issue shall be deemed to be an appropriation of the proceeds of the bond issue for the purpose for which such bonds were issued, but no expenditure shall be made from any bond fund until first authorized by the taxing authority;

(B) Make any expenditure of money unless it has been appropriated as provided in such chapter;

(C) Make any expenditure of money except by a proper warrant drawn against an appropriate fund;

(D)(1) Except as otherwise provided in division (D)(2) of this section and section [5705.44](#) of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

LEGAL REFS.: ORC 5705.41(D)(1)

## STAFF CONFLICT OF INTEREST

Board Policy po1130, po3113 & po4113

- A. The proper performance of school business is dependent upon the maintenance of unquestionably high standards of honesty, integrity, impartiality, and professional conduct by Board of Education's members, and the District's employees, officers and agents. Further, such characteristics are essential to the Board's commitment to earn and keep the public's confidence in the School District. For these reasons, the Board adopts the following guidelines to assure that conflicts of interest do not occur. These guidelines apply to all District employees, officers and agents, including members of the Board. These guidelines are not intended to be all inclusive, nor to substitute for good judgment on the part of all employees, officers and agents.
1. No employee, officer or agent shall engage in or have a financial or other interest, directly or indirectly, in any activity that conflicts or raises a reasonable question of conflict with his/her duties and responsibilities in the school system.
  2. Employees, officers and agents shall not engage in business, private practice of their profession, the rendering of services, or the sale of goods of any type where advantage is taken of any professional relationship they may have with any student, client, or parents of such students or clients in the course of their employment or professional relationship with the School District.

Included, by way of illustration rather than limitation are the following:

- a. the provision of any private lessons or services for a fee
  - b. the use, sale, or improper divulging of any privileged information about a student or client gained in the course of the employee's, officer's or agent's employment or professional relationship with the District through his/her access to School District records
  - c. the referral of any student or client for lessons or services to any private business or professional practitioner if there is any expectation of reciprocal referrals, sharing of fees, or other remuneration for such referrals
  - d. the requirement of students or clients to purchase any private goods or services provided by an employee, officer or agent or any business or professional practitioner with whom any employee, officer or agent has a financial or other relationship, as a condition of receiving any grades, credits, promotions, approvals, or recommendations
3. Employees, officers and agents shall not make use of materials, equipment, or facilities of the School District in private practice. Examples would be the use of facilities before, during, or after regular business hours for service to private practice clients, or the checking out of items from an instructional materials center for private practice.
- B. Exceptions to Part A of this policy shall be approved by the Superintendent before entering into any private relationship.
- C. Employees, officers and agents can not participate in the selection, award, or administration of a contract supported by a Federal grant/award if s/he has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties described in this section, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
- Employees, officers and agents can not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
- D. To the extent that the District has a parent, affiliate or subsidiary organization that is not a State, local government or Indian tribe, the School District may not conduct a procurement action involving the parent, affiliate or subsidiary organization if the School District is unable, or appears to be unable, to be impartial.
- E. Employees, officers and agents must disclose any potential conflict of interest which may lead to a violation of this policy to the School District. Upon discovery of any potential conflict of interest, the School District will disclose, in writing, the potential conflict of interest to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- The District will also disclose, in a timely manner, all violations of Federal criminal law involving fraud, bribery or gratuity that affect a Federal award to the appropriate Federal awarding agency or, if applicable, the pass-through entity.
- F. Employees, officers and agents found to be in violation of this conflict of interest policy will be subject to disciplinary action up to and including termination, as permitted by applicable Board policy.

## **DISTRICT SUPPORT ORGANIZATIONS**

Board Policy po9211

The Board of Education appreciates the efforts of all organizations whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students and/or provide extra educational benefits not provided for, at the time, by the Board.

District support organizations are defined as any non-profit entity, group, or other organization formed and operating for the purpose of supporting District programs.

Each support organization must maintain and provide proof of general liability insurance coverage. The Board shall offer the opportunity for any authorized school support entity to receive coverage under the District's liability insurance program to protect the entity against claims resulting from damage or injury resulting from any act or omission of any school-support entity. The entity shall pay for such coverage upon written notification from the Treasurer.

Because of the connection between support organizations and the School District programs and students, and because of the common use of the School District name in connection with the organization's activities, the public perception may be that the organizations and their activities are school-sponsored and approved by the Board, notwithstanding the fact that such organizations are independent entities, are not agents of the Board, and are not under the control or authority of the Board. In order to prevent disruption to the District's educational programs and injury to the District's reputation by conduct and activities of a support organization which are inconsistent with the District's mission, only organizations formally recognized by the Board will be permitted to use the School District name, as well as any logos or other insignia or emblems associated with and used to identify the District and/or school-sponsored programs and activities.

The following rules and procedures shall govern the working relationships between the Board, administration, and any District support organization. The Board may revoke formal recognition of any support group that fails to comply with these rules:

- A. School employees and Board-approved school volunteers may not be directly compensated in any manner by District support organizations.
- B. In addition to parents, membership should be made available to District staff and members of the community.
- C. Each District support organization shall work in cooperation with the Principal and other staff members and shall abide by the policies of the Board.
- D. It shall be the responsibility of each District support organization to monitor its activities to assure compliance with Board Policy.

The organization shall permit the Board to review all financial books and documentation upon request, and shall conduct a financial audit upon request of the Board. In addition, organizations must produce the following documents to the Superintendent and/or Treasurer upon request:

- 1. A determination letter from the Internal Revenue Service that verifies the organization is a tax-exempt organization in good standing as described in Section 501(c)(3) of the Internal Revenue Code (if applicable).
  - 2. A copy of the Articles of Incorporation or amended Articles of Incorporation on file with the Ohio Secretary of State (if applicable).
  - 3. A copy of any filing with the Ohio Attorney General (if applicable).
  - 4. A copy of the support organization's Bylaws and any amendments.
  - 5. A current list of names, addresses and titles of each officer of the organization. No administrative employee of the School District may be an officer of the booster organization in order for the organization to obtain Board recognition.
  - 6. A description of the projects or activities the organization intends to undertake during the ensuing school year and the objective and goals of such projects or activities.
  - 7. The organization's balance sheet, together with an accounting of the organization's income and expenses for the preceding calendar year.
  - 8. Copies of State and Federal tax reports for the most recent year, as well as copies of any audit reports.
- E. Each District support organization is encouraged to set goals that are consistent with those of the particular programs, activities or sports being supported as articulated by the athletic director of such program, activity or sport, to avoid duplication of effort and to maximize the benefit to the organization or group.
  - F. The activities of District support organizations shall not involve the use of public funds and the District shall not assume responsibility for any purchases made on behalf of any support organization governed by this policy. The school district tax identification number shall not be used for District support organization purchases.
  - G. The time, date, purpose, location and conduct of all fund-raisers on District property shall have prior approval of the administration. District support organizations are encouraged to communicate their preferred activity dates to the administration as soon as possible as consideration for dates and facilities will be given on a first come, first served basis.
  - H. Each District support organization must abide by the policies and guidelines established for the use of District facilities and grounds. Projects that require any modification or alteration to District property must be pre-approved by the Superintendent.
  - I. All food items and beverages available for sale to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day) as fund-raisers, including items sold by student clubs and organizations, parent groups, or booster clubs, shall comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards. Fund-raisers also include giving away goods or services, but suggesting a monetary donation. All activities must be approved by the Principal, in advance. If approved, fund-raisers that involve the sale of food items or beverages to students on campus must be consistent with regulations established in Policy 8550, Competitive Foods.
  - J. Proceeds from District support organization fund-raisers shall not be commingled with a student activity or other Board accounts. Board employees who commingle such proceeds with a student activity or other Board account shall be subject to discipline.
  - K. The Superintendent shall implement administrative guidelines that require each District support organization's fund-raising activities to be in compliance with Board policies and that the funds generated by such fund-raising activities and donated to the

District are used for school-related projects that have the approval of the Superintendent and Principal.

- L. District support organizations are encouraged to obtain 501(c)(3) status so that community members may properly take tax deductions for donations to the organization.
- M. From District support organizations must be made in accordance with Board Policy 7230 and any accompanying guidelines. Donations shall become the property of the Board and used in a manner determined by the Board, in accordance with its policies and administrative guidelines.

## **CROWDFUNDING**

Board Policy 6605

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the District – be it a specific classroom, grade level, department, school, or curricular or extracurricular activity. “Crowdfunding” refers to a campaign to collect typically small amounts of money from a large number of individuals to finance a project or fundraise for a specific cause. Through the use of personal networking, social media platforms, and other Internet based resources, funds are solicited or raised to support a specific campaign or project.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extracurricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent and Treasurer. All crowdfunding activities are subject to AG 6605.

### **House Bill 33 - Sec. 3313.5319. (A) As used in this section:**

*(1) "Qualifying school" means a school district or chartered nonpublic Am. Sub. H. B. No. 33 135th G.A. 1025 school that elects to participate in athletic events regulated by an interscholastic conference or an organization that regulates interscholastic conferences.*

*(2) "School-affiliated event" means an athletic event, play, musical, or any other school-related event or activity that a district or school conducts, sponsors, or participates in and for which a district or school charges admission to attend. "School-affiliated event" does not include any event or activity that is conducted in a public facility that is leased by a professional sports team or a privately-owned facility.*

*(B) Each qualifying school shall permit an individual to pay cash for a ticket to a school-affiliated event. If a qualifying school does not accept cash payment from an individual who wishes to purchase a ticket to an event on the date of that event, the school shall grant that individual a free ticket if there are still tickets available and the individual demonstrates that the individual has enough cash to cover the full cost of the ticket.*

*(C) Each qualifying school that offers concessions for sale at a school-affiliated event shall provide at least one location where an individual may pay cash for concessions and, if concessions are sold on multiple floors, at least one location on each floor that accepts cash payment*

## [Budget and Purpose Statement Form Link](#)

This is a sample of the Electronic Budget Form to be completed. The electronic form login and instructions can be found in the Google Shared Drive within the 2023-2024 Activities /Athletics Information and on Contacts and Resources sheet:

### Student Activity Budget Purpose Statement

Sponsor Name: <input type="text" value="Sponsor Name"/>		Sponsor E-mail Address: <input type="text" value="Email Address"/>
School Year: <input type="text" value="School Year"/>	Activity Name: <input type="text" value="Activity Name"/>	July 1 Balance: <input type="text" value="July 1 Balance"/>
Purpose Statement: <input type="text" value="Purpose Clause"/>	Building/Budget: <input type="text" value=""/>	Fund/SPCC: <input type="text" value="Fund or Account"/>

Planned Revenues	Description	Anticipated Revenue
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised1"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised3"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised4"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised5"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised6"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised7"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Raised8"/>
Total Anticipated Revenue:		<input type="text" value="Total Revenue"/>

Estimated Expenditures	Description	Anticipated Expense
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense1"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense2"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense3"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense4"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense5"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense6"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense7"/>
<input type="text" value=""/>	<input type="text" value="Description"/>	<input type="text" value="Expense8"/>
Total Anticipated Expenditures:		<input type="text" value="Total Expenditu"/>

Attachments (brochure, additional information, etc.)

## [Sales Event Potential Form Link](#)

This is a sample of the Electronic Sales Event Potential Form to be completed. The electronic form and login instructions can be found in the Google Shared Drive within the 2023-2024 Activities /Athletics Information and Contacts and Resources sheet:

### Sales Event Potential

The sales project potential form is designed to account for the projected income from sales projects. The purpose is to provide information to advisers and administrators of the various projects and whether they function in accordance with adopted Board Policies

**This form is to be completed and submitted to the Principal and Superintendent for approval PRIOR to commencing any fundraising activity.**

Building/Dept:	<input type="text"/>	Fund/SPCC:	<input type="text"/>
Activity/Group Name:	<input type="text"/>		
Proposed Project:	<input type="text"/>		
Proposed Dates of Project:	<input type="text"/>	Sponsor:	<input type="text"/>
Company/Vendor:	<input type="text"/>		
Representative:	<input type="text"/>	Phone:	<input type="text"/>

Please check all that apply to this project:

<input type="checkbox"/>	Orders taken and products are pre-paid at designated prices. The district organization receives a percentage of sales to be received.	<input type="text"/>
<input type="checkbox"/>	Products purchased from vendor for resale. The district organization receives a percentage of sales to be received.	<input type="text"/>
<input type="checkbox"/>	The district organization will charge <input type="text"/> for (tickets, service, etc)	<input type="text"/>
<input type="checkbox"/>	The district organization will ask for donations.	
<input type="checkbox"/>	Other: <input type="text"/>	

Please complete the following:

Estimated Gross Sales:	<input type="text"/> # of Items to be sold at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be sold at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be sold at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be sold at	<input type="text"/> each =	<input type="text"/>
			<input type="text"/>
Estimated Less Costs:	<input type="text"/> # of Items to be purchased at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be purchased at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be purchased at	<input type="text"/> each =	<input type="text"/>
	<input type="text"/> # of Items to be purchased at	<input type="text"/> each =	<input type="text"/>
			<input type="text"/>
	Other Costs (shipping, supplies, etc.)		<input type="text"/>
Estimated Profit:			<input type="text"/>

No Attachments

As the activity sponser my signature indicates that I understand and hereby comply that all product and/or monies must be accounted for at the close of the event or I am personally responsible to reimburse the activity fund for any variance.



# [Final Sales Report Form Link](#)

This is a sample of the Final Sales Report Form to be completed. The electronic form and login instructions can be found in the Google Shared Drive within the 2023-2024 Activities /Athletics Information and Contacts and Resources sheet:

## Final Sales Report

Please complete and attach required/additional information.

APPROVAL PATH:	<input type="text"/>	FUND/SPCC:	<input type="text" value="Account Info"/>
SPONSOR:	<input type="text" value="Advisor"/>	SALES PROJECT:	<input type="text" value="Sales Project"/>
SALES DATES:	<input type="text" value="Sales Dates"/>	Activity/Group:	<input type="text" value="Company/Vendor"/>

If tickets were sold, you must complete a ticket reconciliation and send with deposit in place of this form

### Dates of Deposits:

<input type="text" value="Deposit Date"/>	<input type="text" value="Deposit Amount"/>
<input type="text" value="Deposit Date"/>	<input type="text" value="Deposit Amount"/>
<input type="text" value="Deposit Date"/>	<input type="text" value="Deposit Amount"/>
<input type="text" value="Deposit Date"/>	<input type="text" value="Deposit Amount"/>
<input type="text" value="Deposit Date"/>	<input type="text" value="Deposit Amount"/>
<b>Total Deposits</b>	
	<input type="text" value="Sub Total"/>

### Project Sales:

# of Items Sold	<input type="text" value="Items Sold"/>	Selling Price	<input type="text" value="Selling Price"/>	<input type="text" value="Total"/>
# of Items Sold	<input type="text" value="Items Sold"/>	Selling Price	<input type="text" value="Selling Price"/>	<input type="text" value="Total"/>
# of Items Sold	<input type="text" value="Items Sold"/>	Selling Price	<input type="text" value="Selling Price"/>	<input type="text" value="Total"/>
# of Items Sold	<input type="text" value="Items Sold"/>	Selling Price	<input type="text" value="Selling Price"/>	<input type="text" value="Total"/>
<b>Total Revenue</b>				<input type="text" value="Sub Total"/>

### Project Expenses (what you purchased to sell):

# of Items Purchased	<input type="text" value="Items Sold"/>	Cost of Item	<input type="text" value="Cost"/>	<input type="text" value="Total"/>
# of Items Purchased	<input type="text" value="Items Sold"/>	Cost of Item	<input type="text" value="Cost"/>	<input type="text" value="Total"/>
# of Items Purchased	<input type="text" value="Items Sold"/>	Cost of Item	<input type="text" value="Cost"/>	<input type="text" value="Total"/>
<b>Total Expenses</b>				<input type="text" value="Sub Total"/>
<b>Profit (Loss)</b>				<input type="text" value="Profit (Loss)"/>

### Project Net Profit (Loss):

### Comparisons:

Items Ordered	<input type="text" value="Items Ordered"/>	Total Deposits	<input type="text" value="Total Deposits"/>	Estimated Profit	<input type="text" value="Estimated Profit"/>
Items Sold	<input type="text" value="Items Sold"/>	Total Sales	<input type="text" value="Total Revenue"/>	Actual Profit	<input type="text" value="Actual Profit"/>
Items Returned	<input type="text" value="Items Returned"/>				
Difference	<input type="text" value="Difference"/>	Difference	<input type="text" value="Difference"/>	Difference	<input type="text" value="Difference"/>

### Explain All Discrepancies (any amounts different from fields above):

Discrepancies

### Attach Supporting Documentation (Required - Deposit(s) and Invoice(s)):

No Attachments

Any remaining product must be sent to the Treasurers Office

As the activity sponser my signature indicates that I understand and hereby comply that all product and/or monies must be accounted for at the close of the event or I am personally responsible to reimburse the activity fund for any variance.

[NWLSD Athletic Gate Report Link](#)

Gate report for Athletic ticket sales, should also be used anytime a start up change fund is used

★ OP5/AD completes ➡ Ticket Seller completes  
NWLSD Athletic Gate Report

School \_\_\_\_\_ Sport \_\_\_\_\_  
Date of Contest \_\_\_\_\_ Opponent \_\_\_\_\_  
Ticket Seller(s): \_\_\_\_\_ GATE: \_\_\_\_\_ Site Supervisor \_\_\_\_\_

Ticket seller lists breakdown of each denomination. The OP5 will also write the breakdown or place a checkmark next to the amount if agree amount matches

A. Beginning Cash			B. Ending Cash		
	# of Ea.	\$ Total (\$0.00)	Increment	# of Ea.	\$ Total (\$0.00)
\$50's x		=	\$50's x		=
\$20's x		=	\$20's x		=
\$10's x		=	\$10's x		=
\$5's x		=	\$5's x		=
\$1's x		=	\$1's x		=
coins x		=	Dollar coins x		=
halves x		=	Halves x		=
quarters x		=	Quarters x		=
Dimes x		=	Dimes x		=
Nickels x		=	Nickels x		=
Pennies x		=	Pennies x		=
<b>Total \$ on Hand</b>			<b>Total \$ on Hand</b>		
OP 5 :	(This amount goes in #2 below)		Ticket Seller:		
Ticket Seller:			OP 5 or Athletic Director:	(This amount goes in #1 below)	
1) TOTAL AMOUNT OF "ENDING CASH" RECEIPTS FROM "B Total" ABOVE:			★ \$ _____		
2) TOTAL AMOUNT OF "BEGINNING CASH" FROM "A Total" ABOVE:			➡ \$ _____		
3) TOTAL NET TICKET SALES (SUBTRACT #2 FROM #1 ABOVE):			★ \$ _____		

OP5 lists breakdown of each denomination. The ticket seller place a checkmark next to the amount, if they do not agree with starting cash make a note and notify Athletic Director

4) STUDENT (if applicable) (formula ending#-begin# - 1= total sold)  
 Beginning# ★ Ending # ➡ = Total Number Sold = \_\_\_\_\_ x Ticket Amount \$ ➡ \$ \_\_\_\_\_ (C)  
 5) ADULT  
 Beginning# ★ Ending # ➡ = Total Number Sold = \_\_\_\_\_ x Ticket Amount \$ ➡ \$ \_\_\_\_\_ (D)  
 TOTAL ANTICIPATED REVENUE (C + D) ➡ \$ \_\_\_\_\_ (E)  
 TOTAL NET TICKET SALES (Line 3 FROM BOX ABOVE) ➡ \$ \_\_\_\_\_ (F)

\*\*\*\*IF LINES E AND F DO NOT MATCH SHORT \$ \_\_\_\_\_ or OVER \$ \_\_\_\_\_  
**MUST ATTACH FIRST AND LAST TICKET TO THIS REPORT**

**Any discrepancy in cash or tickets must be noted here:**

➡ If there is ANY discrepancy in tickets or cash it MUST be noted here by the ticket seller, if they noted a discrepancy, contact the seller and have them put an explanation in writing. Remind sellers that these are reviewed by the Treasurers Office and the auditors and must be appropriate. If you discover the discrepancy write a note and initial.

Attach a copy of the Ticket Report from Ho \_\_\_\_\_  
 DEPOSIT AMOUNT TO THE BANK \$ \_\_\_\_\_ ACCOUNT \_\_\_\_\_ Athletic

Athletic Director reviews & signs

Director Approval \_\_\_\_\_

## Daily Ticket Reconciliation

Activity Program Name: \_\_\_\_\_ Revenue Code \_\_\_\_\_

Name of Event: \_\_\_\_\_ Date of Event: \_\_\_\_\_

Today's Date \_\_\_\_\_

Ticket Sales

*You must attach the first and last ticket sold each day of sales*

	<i>Ticket Numbers</i>			<i>Ticket Price</i>	<i>Total Amount</i>
	<i>Beginning</i>	<i>Ending</i>	<i>Total sold</i>		
1 Student					
2 Adult					
3 Senior Citizen/Other					

Take the attached tickets (Last ticket# - first ticket# - 1 = total # sold)

(a.) Total Sales  
(lines 1-4) \$ \_\_\_\_\_

Cash Recap (b.) Actual Cash \_\_\_\_\_

(c.) Shortage/Overage  
(line a - line b) \$ \_\_\_\_\_

Explanation required below

Explanation of Discrepancy \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signed: \_\_\_\_\_  
Ticket Seller

Verified: \_\_\_\_\_  
Sponsor

Attach tickets here:

## Detailed Payment Record Form

School: \_\_\_\_\_ Date: \_\_\_\_\_

Homeroom: \_\_\_\_\_ Collected by: \_\_\_\_\_

Purpose/Event: \_\_\_\_\_

Revenue Code: \_\_\_\_\_

Received From	Payment Type	Amount	Received From	Payment Type	Amount
1 _____			16 _____		
2 _____			17 _____		
3 _____			18 _____		
4 _____			19 _____		
5 _____			20 _____		
6 _____			21 _____		
7 _____			22 _____		
8 _____			23 _____		
9 _____			24 _____		
10 _____			25 _____		
11 _____			26 _____		
12 _____			27 _____		
13 _____			28 _____		
14 _____			29 _____		
15 _____			30 _____		

### Revenue Totals

✓ \$ .01	✓ \$ 1	✓ \$ .05	✓ \$ 5	✓ \$ .10	✓ \$ 10	✓ \$ .25	✓ \$ 20	✓ \$ .50	✓ \$ 50	✓ \$1.00	\$100
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Sub Total Coin \$ _____	Subtotal Cash \$ _____	Subtotal Checks \$ _____	Total Collected \$ _____
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### Office Personnel

Date Received: \_\_\_\_\_

Signature of Office Personnel \_\_\_\_\_

# \_\_\_\_\_ of \_\_\_\_\_ payment record forms included in the deposit - **Total on the Deposit Ticket \$** \_\_\_\_\_

**Acknowledgement**

I, \_\_\_\_\_ as the designated sponsor for the  
(printed sponsor name)

\_\_\_\_\_ program acknowledge receipt of the  
(printed activity name)

Student Activity Handbook. I have read and understand my responsibilities that are contained within.

\_\_\_\_\_  
Sponsor Signature

\_\_\_\_\_  
Date

\*\*The signature on the Budget/Purpose Statement will serve as the acknowledgement in the absence of this signature page.