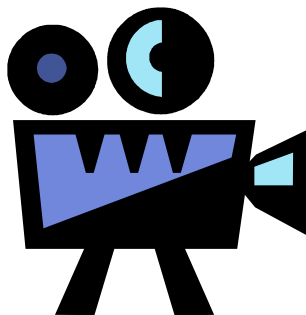


# Westlake City School District

## Student Activity Handbook



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## **AUTHORITY - OHIO REVISED CODE**

Section 3315.062, Revised Code, permits a board of education to expend funds for student activity programs. This section in part states:

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

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

# WESTLAKE POLICY IGDG

## STUDENT ACTIVITIES FUNDS MANAGEMENT

The Board maintains that to safeguard and provide for the efficient financial operation of student activities, the funds of these activities will be managed by an activity advisor who will be approved by the Board upon recommendation of the superintendent to work under the jurisdiction of the CFO/Treasurer. The CFO/Treasurer will be authorized to receive and disburse student funds in support of the entire school activity program. The CFO/Treasurer must be a bonded employee and will be directly responsible for the proper accounting of student activity funds.

Requests for purchases from student activities funds can be made only by faculty advisors, coaches or teachers assigned to an activity (i.e. "Sponsors"). These requests must be approved in writing by the elementary, middle or high school principal or other person designated by the superintendent. Funds must be available before such purchases may be authorized. Expenses will be subject to Board approval.

An accounting of all student funds will be made monthly and a periodic report will be made by the CFO/Treasurer to the superintendent and the Board. The account system will comply with the regulations of the Ohio Auditor. The system will separate and verify each transaction and show the sources from which the funds revenue is received, the amount collected source and the amount expected for each purpose.

[Adoption date: May 23, 2002]

LEGAL REFS.:           ORC 3313.20; 3313.53; 3313.811  
                                  3315.062  
                                  3319.08  
                                  5705.41; 5705.412

Westlake City School District, Westlake, Ohio

# WESTLAKE POLICY IGDF

## STUDENT FUNDRAISING ACTIVITIES

The Board believes in providing opportunities for students to participate through cocurricular activities in fundraising projects which contribute to their educational growth and which do not conflict with the instructional program. Since the Ohio Revised Code and the Auditor's Office mandate careful accounting of the receipt and expenditure of such funds, all fiscal operations of student groups must be in compliance with the following guidelines. All such related activities must be:

1. conducted by a recognized student group for the purpose of contributing to educational objectives;
2. appropriate to the age or grade level;
3. activities in which schools may appropriately engage;
4. conducted under the supervision of teachers, advisors or administrators;
5. conducted in such a manner and at such times as to not encroach upon instructional time or interfere with regularly scheduled school classes and activities;
6. scheduled so as to be not unduly demanding on secretarial, teacher and principal time or work;
7. evaluated annually by teachers, advisors, administrators and students;
8. limited in number so as to not become a burden or nuisance to the community;
9. in no direct competition with fundraising efforts sponsored by recognized groups and organizations within the community and
10. in compliance with the student activity handbook.

The application of the above criteria for student sales and activities is supervised by the building principal with the approval of the superintendent. Each principal submits to the superintendent a list of the proposed sales or fund drives which the school plans to conduct during the school year and the purpose for which the funds are going to be used. The superintendent then indicates his/her approval or disapproval within the limitations of the above criteria.

Funds derived from approved student fundraising activities are handled by the CFO/Treasurer's office in accordance with the State Auditor's requirements.

Adoption Date: May 23, 2002

Legal Refs.: ORC 3313.20; 3313.51; 3313.53; 3313.811; 3315.062; 3319.08; 5705.41; 5705.412  
Cross Refs.: IGD, Cocurricular and Extracurricular Activities JL, Student Gifts and Solicitations  
IGDG, Student Activities Funds Management Student Activity Handbook  
IICA, Field Trips

# WESTLAKE POLICY IGDF-R

## STUDENT FUNDRAISING ACTIVITIES

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

Any fundraising activities involving students must meet the following conditions:

1. All student fundraising activities must be in compliance with state law and the requirements of the Ohio Auditor's office.
2. Use of instructional time is to be limited in planning, conducting, assessing or managing a fundraising activity, unless such an activity is part of an approved course of study.
3. Fundraising activities conducted in a school or on other District premises are not to interfere with the conduct of any cocurricular or extracurricular activity. Students involved in the fundraiser are not to interfere with students participating in other activities in order to solicit funds.
4. In accordance with Board policy, each fundraising activity occurring on or off District premises must be approved by the Superintendent or his/her designee. In order to be approved, the group leader or advisor must submit a proposal that is in compliance with the Ohio Auditor's requirements (Preliminary Report of Sales Project).
5. Each recognized school-sponsored student group must submit in writing to the Treasurer a statement which identifies the purpose of the fundraising activity and the reason for raising money, as well as all other items required by the Ohio Auditor (Purpose Statement & Budget).
6. Student groups can have only one major fundraiser per year unless approved by the Superintendent.
7. All fundraising activities must stop when the total projected budget has been met or within two weeks form the start of the project, whichever comes first. Exceptions may be granted with the approval of the Superintendent or building principal.
8. Notice of fundraising activities is posted in school newsletters for parental information.
9. All participants soliciting from and/or selling to service organizations, businesses or the general public must carry and understand a cover letter explaining the specific purpose of their project.
10. Request for purchases via a purchase order from student activities funds can be made only by faculty advisors, coaches or teachers assigned to an activity.
11. Elementary students (K-4) shall not sell items or solicit donations by going door to door.
12. Pep rallies or assemblies promoting aggressive student selling, prizes, awards or incentives are discouraged.
13. All prizes, awards and incentives must be approved by the principal.

14. Contracts with outside suppliers for merchandise to be sold in a fundraising activity are to be reviewed and signed by the principal. The contract must specify that any merchandise that is unsold and is resalable by the supplier can be returned for full credit. The District is not responsible for any unsold merchandise that cannot be returned to a supplier for credit for any reason. The supplier may initiate action to recover misappropriated materials or funds.
15. Fundraising activities off District premises shall be voluntary and with written permission from parents. If an activity involves the students providing a service in return for money, such as a car wash, a member of the professional staff shall supervise the activity at all times. His/her responsibility is to ensure that the service is provided in a proper manner, and also to ensure the safety and well being of the students and the property of both the purchaser and the owner of the site.
16. Any fundraisers that require students to exert themselves physically beyond their normal pattern of activity, such as runs for charity, must be monitored by a staff member who has the necessary knowledge and training to recognize and deal appropriately with a situation in which one or more students may be overexerting themselves to the point of potential injury.
17. The staff member in charge should establish procedures to ensure that all merchandise is properly stored, distributed and accounted for, and a report should be made within five days after the end of the fundraiser (Final Report of Sales Project). The report should indicate:
  - cost of items or merchandise;
  - amount of money projected and amount of money raised;
  - any differences between the actual activity and the planned activity;
  - any problems that occurred and how resolved;
  - when and where funds are deposited, and
  - if merchandise was involved, how many items were offered for sale, how many items sold, the amount of money collected and the disposition of any unsold items.
18. Donations to the District to be used for fundraising activities must be approved by the Board or its designee.
19. Failure to follow these regulations could result in the suspension or loss of fundraising approval.

### School and Community Service Project Definitions

#### 1. Fundraising Activities

Any donation, product or service solicited from and/or sold to community service organizations, businesses or the general public;

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

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

2. School Service Projects
  - a. Any project done to service or benefit students, teachers or parents which involves no soliciting of donations, products or services from community service organizations, businesses or the general public. Examples:
    - 1) skate parties
    - 2) pizza parties
    - 3) Mother's Day gifts
    - 4) carnival for nonprofit
  - b. Any profit-intended project, completed in-house, which principally involves students, teachers or parents requiring no soliciting of donations, products or services from community service organizations, businesses or the general public. Examples:
    - 1) concession stands
    - 2) school pictures
    - 3) book fairs
    - 4) sale of miscellaneous items (caps, t-shirts, jackets, etc.)
3. Community Service Projects – Any project that involves open solicitation, is completely non-profit, and is charitable in nature. Examples:
  - a. holiday food drives
  - b. generation of funds for a recognized charity
  - c. funds for scholarships/grants

Adoption Date: August 24, 2005

## PRINCIPLES

A well developed student activities program is a necessary facet of the total school program in the school district. The Westlake Board of Education has an obligation to provide its students with an activities program that is attractive, meaningful, and worthwhile. A well planned activities program will ultimately enrich the curriculum, provide new learning experiences, promote interest in classroom work, and improve morale and discipline.

The successful operation of any co-curricular program is dependent upon the formulation of sound policy and effective guidelines. These elements give the program a sound base that will enable it to expand and flourish while keeping it within the parameters that are part of a good educational system. All student activities programs must function within the framework of the educational and organizational policies of the Westlake Board of Education and the State of Ohio.

In view of the large amount of moneys received from and expended for student activities, the Westlake Board of Education has developed regulations and procedures to ensure the efficient, thorough and safe management of student activity funds. All advisors and coaches are expected to read and understand the following guidelines.

## ETHICS

All employees of the district are considered public officials under State statute and are expected to exhibit ethical behavior in the operation of their respective group activities. Any employee that is found to have violated ethics laws may be subject to criminal prosecution.

## VENDOR CONTRACT NEGOTIATIONS

All contracts for goods and services will be negotiated to achieve the greatest benefit for the district's students, while maintaining compliance with all school policies and procedures.

**Student activity advisors/coaches need to be aware that any personal receipt of compensation in the form of a gift, check or cash or promise otherwise from a vendor doing or wishing to do business with the district is strictly prohibited.**

**Any questions regarding this policy should be directed to the CFO/Treasurer of schools.**

## STUDENT ACTIVITY ACCOUNTS

### FUNDS

018      Public School Support Fund

This fund is used to account for specified local revenue sources other than taxes or expendable trusts whose expenditures are limited to those specified by Board Resolution.

200      Student Activity Fund

Consists of the funds for student activity programs that have student participation in the activity and have students involved in the management of the program. This includes those student activities that consist of a group of students, student president, student treasurer, and a faculty advisor.

300      Athletic Fund

Consists of programs that have student participation in the activity, but do not have student management of the programs. This would include athletic programs and also band, cheerleaders, flag corps, and other similar activities.

## FUND MANAGEMENT GUIDELINES

1. Expenditure of activity funds must conform to regulations prescribed by the State Auditor. Primarily, this means all moneys shall be spent for the benefit of students currently enrolled in school who contributed to the accumulation of the money. The expenditure of the funds shall benefit the club as a whole, even though it may be spent on individuals. For example, a member attending a leadership conference contributes to the well being of all members. Related advisor expenses contribute to the club since the club cannot function without the advisor, and the advisor participates in the club's activities. However, neither Board of Education employees, nor anyone else, may make purchases through a student activity fund in order to take personal advantage of activity account purchasing privileges.
2. **Requests for purchases must be accompanied by a requisition and a subsequent purchase order. No student activity organization, including its advisor or coach, shall obligate any funds for purchases unless supported by a purchase order approved and with the signature of the CFO/Treasurer of the Board of Education verifying the availability of funds. Otherwise, and in the absence of a properly authorized purchase order, any obligations incurred by the organization will be the liability of the advisor or coach.**
3. No payment shall be issued without an original invoice from the vendor and either an email authorization or an Okay to Pay form (Exhibit 3) from the school secretary or appropriate designee presented to the CFO/Treasurer of the Board of Education. Upon receipt of the invoice and the order for payment, the Board CFO/Treasurer will, within a reasonable period of time, expedite the payment.
4. A complete and accurate accounting of the organization must be kept by the Club's advisor/coach including minutes validating authorization for expenditure. The advisor/coach will keep a complete record of the club's financial transactions. Periodic internal auditing may be required by the Board CFO/Treasurer.
5. The Board CFO/Treasurer may submit a computer-generated report to the club advisors monthly which summarizes the financial status of their activities. The required annual Purpose Statement and Budget report submitted to the Board CFO/Treasurer shall be on file and board approved prior to expenditure of funds.

## **ADMINISTRATIVE RESPONSIBILITIES**

### ***State Department of Education***

All student activity programs are adopted by the State Department of Education as authorized by Section 3315.062 ORC.

### ***Board of Education***

The Board of Education shall adopt by resolution in its board minutes, rules, regulations, and guideline policies to govern the establishment and operations of student activity funds. The Board must also approve the individual purpose statements and budgets submitted by each student activity group.

All state laws 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 of the Board to establish such policies, the Board may appoint a designee to execute such policies.

### ***Superintendent***

The superintendent is responsible for administering all board policies (ORC 3319.01) and is the purchasing agent for the school district.

### ***CFO/Treasurer***

The CFO/Treasurer of the school district is responsible for accounting, auditing, collection and distribution of all district funds.

### ***Building Principal***

1. Serves as chief administrator for the operation of all activity programs at his/her school.
2. Recommends to the superintendent for his/her consideration any new student activity program which may seem desirable.
3. Makes certain that activity advisors/coaches carry out their responsibilities consistent with board policy and written administrative procedures.
4. Works with the district CFO/Treasurer to ensure that adequate security measures are taken to safeguard collection and deposit of activity moneys.

5. Verifies that all proposed expenditures are for public purposes at the time the requisition/purchase order is signed.
6. Coordinates the preparation and submits activity program budget request forms as required by board policy.
7. Performs any other duties assigned by the superintendent of schools.

### ***Advisor Responsibilities***

1. Supervise the assigned activity program and ensure that the purpose and objectives of the program, as defined by the Purpose Statement and Budget (Exhibit 1), are being met.
2. Ascertain that the expenditures for the activity program directly or indirectly benefit those students who are participating in that organization, in accordance with the policies and/or purposes established by said group and consistent with board policy and these administrative procedures.
3. Submit complete and accurate documentation to the CFO/Treasurer or building secretary for the purpose of making deposits and/or purchases on approved forms provided by the building secretary.
4. Maintain an accurate and complete accounting of all activities.
5. Make certain that all forms and reports are filed on or before the deadlines and that all requisitions are properly completed with all supporting documentation attached.
6. Maintain records and other activity program data in an orderly manner so that an audit may be properly conducted, if needed.
7. Direct all potential problems or questions that may arise to the immediate attention of the building principal or CFO/Treasurer.
8. Prepare the annual Purpose Statement and Budget (Exhibit 1) as required by the building principal and board policy and procedures.
9. Other responsibilities as assigned or approved by the building principal.

### ***Building Secretary***

1. Prepare moneys for deposit in the bank designated by the CFO/Treasurer.
2. Prepare and submit to the CFO/Treasurer's office all forms required to properly account for revenues and to document bank deposits (Exhibit 2) made to an activity's fund.

## GENERAL REGULATIONS

### 1. General Financial Operations

- a) Expenditures from activity funds must be made on the request of the advisor and the approval of the principal.
- b) Purchase of any goods or services must be initiated with an authorized purchase order containing all necessary details.
- c) Requisitions must be submitted in advance of the proposed liability or obligation. **No walk-through checks will be processed except under urgent circumstances. If an urgent situation exists, it will be referred to the district CFO/Treasurer for final disposition.**
- d) Questions regarding activity fund accounting should be directed to the CFO/Treasurer's secretary (Phone: 440-835-6301).
- e) Recognized activity fund programs are required to have an approved sponsor or coach and an annual approved Purpose Statement and Budget (Exhibit 1) on file in the CFO/Treasurer's office. The Purpose Statement and Budget form shall determine appropriateness of activity program expenditures.
- f) Purpose Statement and Budget forms (Exhibit 1) are to be filed annually and reviewed and amended, if necessary, throughout the school year.

### 2. Source of Funds

- a) Funds for extra-curricular activities may be generated from any administratively approved source (Exhibit 5), providing the welfare and long-range benefits of students is the primary consideration. Funds raised by and from students will be used in accordance with the general purpose of that activity.
- b) Funds generated by sales or services will become public funds and subject to public purpose. Accordingly, no individual may receive personal benefit from these funds without commensurate personal service or expense.
- c) Questions regarding the appropriateness of funding sources and/or expenditures shall be resolved by the district CFO/Treasurer.

### 3. Financial Statements

- a) The district CFO/Treasurer will furnish a monthly statement of fund and cash balances to each building principal upon request.
- b) An annual report may be required in such detail as the Board of Education may direct.

4. Examinations/Audits

- a) Each activity fund established by the Board of Education will be audited by the State examiners or approved CPA firm at the time the examination of the records and accounts of the school district is made or at such other time that circumstances would deem an audit necessary.
- b) The scope of the audit will be to ascertain that the uniform system of accounting and procedures prescribed by the Board of Education are being followed and that records are arithmetically correct and in balance.

5. Supervision/Chaperones

- a) Staff members are urged to chaperone whenever they are able to do so.
- b) The use of any chemical substance or smoking at school-sponsored dances is not allowed. These students should be asked to leave and their names reported to the administration.
- c) Any school-sponsored organization that is sponsoring a dance, fun bus, or other activity which involves the attendance of students will follow applicable school policy and procedures.

## PURPOSE STATEMENT AND BUDGET

Prior to the obligation of any financial transactions by an authorized student activity organization, a purpose clause for the activity must be submitted annually on the Purpose Statement and Budget form (Exhibit 1) by the student group and approved by the Board of Education. The purpose statement should encompass the reason for the activity's existence, its aspirations, its future goals and how these can be achieved. Any changes or amendments to an approved purpose statement must also be resubmitted by the student group and approved by the Board of Education.

The organization must establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish their goals and aspirations while the activity group is in existence. The budget as submitted by the activity group must be approved by the Board of Education as part of the purpose statement (Exhibit 1). The Board determines whether the proposed expenditures serve a public purpose.

### *Guidelines*

Activity groups must submit a completed Purpose Statement and Budget form (Exhibit 1) for approval by the school principal for the following fiscal year no later than **May 15**. Purpose Statement and Budget forms must be completed and signed by the advisor, sponsor or coach, the building principal, and the superintendent and approved by the Board of Education.

The purpose statement budget cannot be general. It must state specific items to be purchased by the activity. For example, National Honor Society cannot list "supplies" as a proposed expenditure. They must list "flowers, badges," etc., or list "supplies for Christmas dance."

All activity expenditures must follow the Purpose Statement and Budget as submitted and approved by the Board of Education.

Purpose Statements and Budgets may be revised or amended at any time with the approval of the principal, superintendent and Board of Education.

## RECEIPTS

All moneys (checks, cash and coin) collected from any source shall be deposited on a **DAILY BASIS** and a Daily Receipt Report (Exhibit 2) sent to the district CFO/Treasurer. **IT IS ILLEGAL TO HOLD MONEYS (CHECKS, COIN AND CASH) IN YOUR POSSESSION FOR LONGER THAN A 24-HOUR PERIOD.**

All daily bank deposits must be made in triplicate on deposit tickets provided by the CFO/Treasurer's office. The deposit ticket must list all checks individually. In the case of lengthy check deposits, the bank will accept a cash register tape or spreadsheet (cut to 2 ¼" wide) with check numbers and corresponding check amounts listed. The top two copies of the deposit ticket together with the deposit and cash register tape, if applicable, are to be placed in the bank deposit bag and locked. The third copy of the deposit ticket is retained by the school secretary. The inter-district mail person will pick up any bank bag ready for deposit and deliver it to the bank.

After processing the deposit, the bank will return the second copy of the deposit ticket back to the district CFO/Treasurer's office. If there is an error in the deposit, the CFO/Treasurer's office will be notified by the bank and in turn notify the school secretary of the error for the purpose of correcting the error.

Each Daily Receipt Report (Exhibit 2) must list the club for which the deposit is made and also the source of the moneys, for example: "candy sale revenue," "dues," "donation," etc. A list of students making payments must be submitted with the deposit so that there will be a record of moneys in case of the need to issue a refund. Refund checks are to be issued to the parent(s) of the student.

### Receipts from Tickets

All sales from tickets for athletic events, dances, concerts, and performances must be accounted for on the Ticket Sales - Cash Accountability form (Exhibit 8). This form is used to account for the moneys generated from ticket sales. This form provides an audit trail for ticket sales revenue in the activity fund.

### *Guidelines*

All moneys (**CHECKS, COIN AND CASH**) collected by clubs shall be deposited on a **DAILY BASIS** to provide for safe and efficient management of funds.

Activity advisors or club treasurers shall deposit all moneys in the school office with the secretary for deposit. The activity advisor should be given a receipt from the school secretary to verify the moneys left for deposit. Advisors shall keep a record of moneys collected verified by a receipt before given to the school secretary for deposit.

*\*\*\*Any funds not deposited by the activity advisor become a personal responsibility of the advisor and, if lost or stolen, must be replaced by the advisor from his/her own personal funds.*

**IT IS IMPERATIVE THAT ALL FUNDS BE DEPOSITED EACH DAY, AND NO FUNDS ARE TO BE KEPT IN DESKS, FILE CABINETS, OR SCHOOL SAFES.\*\*\***

The building secretary responsible for receiving activity funds will keep a copy of all bank deposits to activity accounts. This will include a list of checks by name and number that are included in the deposit.

Monthly, the CFO/Treasurer's office may provide the building secretary with a report of bank deposits for verification.

**Fines/Fees:**

Please note the school district will assess a **\$30 fee** for any check returned because of non-sufficient funds, stop payment, or account closure. This fee will be in addition to the amount of the returned check.

Subsequent payments to settle delinquent accounts will only be accepted in the form of cash, money order, or bank certified funds. The school district will not accept further personal checks until the above debt has been satisfied.

## PURCHASES

All disbursements shall be made by check (warrant) prepared by the district CFO/Treasurer, supported by a properly approved purchase order, and verified by a receiving invoice. Invoices should be verified for accuracy of price extensions and totals. Certification of funds must be made and approved by the district CFO/Treasurer prior to the creation of an obligation. Disbursements and encumbrances may not exceed the district's appropriation measure.

### *Guidelines*

1. A requisition is generated by the school secretary from a purchase order request form (sometimes called a "Pay-Out" form) submitted by an activity sponsor. A Requisition Detail (REQDET) form is generated by the school secretary. The REQDET, together with all supporting documentation, is then given to the principal for approval. The REQDET is then sent to the CFO/Treasurer's office for review before being forwarded to the superintendent for signature.
2. Once the superintendent or his/her designee has approved the REQDET, a purchase order is created in the CFO/Treasurer's office. The purchase order is given to the CFO/Treasurer for certification and encumbrance of funds. After the CFO/Treasurer approves the purchase order, the white copy is sent to the vendor.

### **UNAUTHORIZED EXPENDITURE**

**IT IS AT THIS TIME IN THE PROCESS THAT THE ORDER IS LEGALLY PLACED. MERCHANDISE RECEIVED PRIOR TO THE ISSUANCE OF A PURCHASE ORDER WILL BE CONSIDERED AN UNAUTHORIZED EXPENDITURE.**

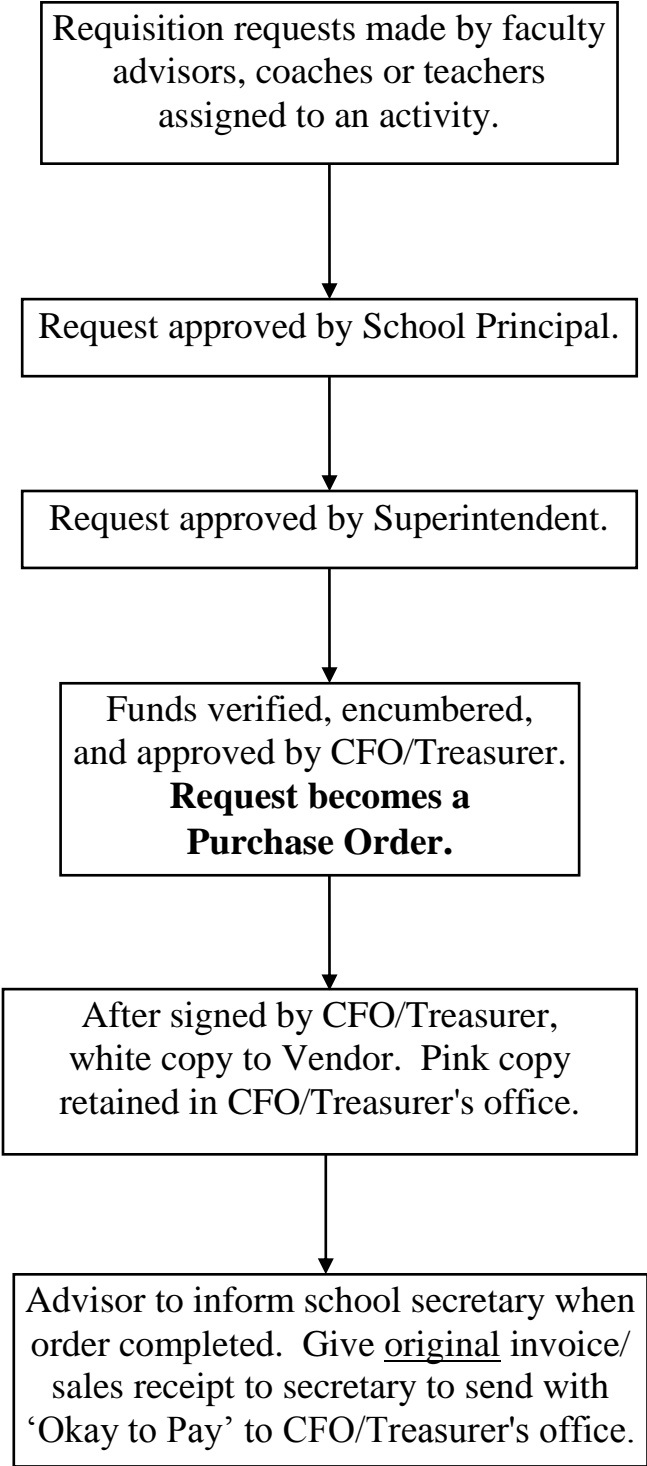
**THE CFO/TREASURER SHALL NOT HONOR CONFIRMING ORDERS!!!**

**PURCHASE ORDERS WILL NOT BE ISSUED FROM PHONE REQUESTS. IN CASE OF URGENCY, A WALK-THROUGH REQUEST MAY BE USED. THE SPONSOR WILL PRESENT A COMPLETED REQDET, SIGNED BY THE PRINCIPAL AND THE SUPERINTENDENT, TO THE DISTRICT CFO/TREASURER. A PURCHASE ORDER IS GENERATED AND SIGNED BY THE CFO/TREASURER. THEN, AND ONLY THEN, THE SPONSOR MAY PURCHASE ITEMS REQUIRED.**

**FAILURE TO PLAN AHEAD FOR UPCOMING EXPENDITURE REQUESTS IS NOT THE RESPONSIBILITY OF THE SUPERINTENDENT OR CFO/TREASURER.**

3. When ordered merchandise or services are rendered, the sponsor should verify the receipt of the items, compare the charges with the purchase order and instruct the school secretary to okay the purchase order for payment by either an email or an Okay to Pay form (Exhibit 3) sent to the district CFO/Treasurer's office.
4. The district CFO/Treasurer's office will pay from **original invoices only**. Xerox copies and cash register receipts are not acceptable. Most original invoices are mailed directly to the CFO/Treasurer's office from the vendor. Invoices sent to the school should be forwarded to the CFO/Treasurer's office.
5. When the invoice and purchase order are compared and found to be correct, a check will be issued for payment.
6. It is anticipated that purchase orders will be approved and mailed within five days after arrival in the district CFO/Treasurer's office. Checks are written on the 15<sup>th</sup> and last day of each month for properly completed purchase orders.
7. A monthly printout is sent to the building secretaries listing purchase orders that have been paid during that month.
8. It is the responsibility of the advisor to notify his/her school secretary who in turn notifies the CFO/Treasurer's office when a purchase order is complete or can be closed out.

# PURCHASE ORDER FLOWCHART



## FUND RAISERS

Fund raisers are methods available to student activity programs to generate revenue for their club, i.e., sale of a product or service, sale of tickets for a performance or athletic event.

All fund raisers shall have prior approval and must be consistent with the approved Purpose Statement and Budget (Exhibit 1). As much as possible, funds should only be accumulated to provide for the budget needs of the activity program for the current school year. A preliminary Report of Sales Project (Exhibit 5) must be completed and approved prior to the start of each fund raiser. At the conclusion of the fund raising activity, a completed copy of the Final Report of Sales Project (Exhibit 6) must be filed with the district CFO/Treasurer's office.

### *Guidelines*

1. All fund raiser requests must be submitted on the Preliminary Report of Sales Project (Exhibit 5) and signed by the building principal and superintendent. The CFO/Treasurer will approve the fund raiser request and return an approved copy to the submitting activity. Fund raisers should only be contemplated to generate funds needed for the current year's budget.
2. An activity purchase order (Exhibit 4) must be completed, properly approved, and sent to the vendor to order merchandise needed for the fund raiser.
3. The sponsor shall inventory and check all ordered materials upon delivery and should keep accurate records of merchandise given to students to sell or distribute.
4. **Moneys (checks, coin or cash) shall be collected daily from fund raisers and recorded.** These moneys shall then be deposited daily into the district activity account through the building secretary. Money shall be collected early enough to ensure daily deposit of funds. All checks shall be made payable to Westlake Board of Education.
5. Upon completion of the fund raiser, the sponsor must complete the Final Report of Sales Project form (Exhibit 6), have the form signed by the building principal, and send it to the district CFO/Treasurer's office. **ALL ITEMS PURCHASED MUST BE ACCOUNTED FOR ON THE FORM.** Items not sold must be explained on the back of the form. For example, 3000 candy bars purchased, 65 returned, 5 broken, 15 lost, 2915 sold. Sale of tickets for athletic contests or performances must be recorded on the Ticket Sales - Cash Accountability form (Exhibit 8).
6. The activity sponsor shall keep duplicate copies of all forms for his/her record and club records.

## **GIFTS/DONATIONS**

All gifts to the Westlake City School District must be formally accepted by the Board of Education at a regular meeting. A gift may be a cash donation or any item of value such as books or equipment of any kind. Upon receipt of information by an individual that a gift is to be made to the district, a Gifts/Donations form (Exhibit 7) should be completed by the sponsor, signed by the principal, and forwarded to the district CFO/Treasurer's office so it may be included in the Board agenda materials for the next regular meeting.

Such action by the Board must be recorded in the official minutes of the meeting at which it was accepted.

Once the gift or donation has been approved by the Board, the CFO/Treasurer's office will send an acknowledgment letter to the donor. Please make sure a complete name and address for the donor is provided on the Gifts/Donations form (Exhibit 7).

## **CLASS FUNDS**

The disposition of class funds will be determined by the class officers and the class advisor. The class should specifically indicate its intent to the Board of Education for the disposal of such funds. Any unspent monies from a graduating class account will remain in that account until it is liquidated. Any funds after a class has graduated may only be used for class reunion expenses. Request to expend these funds should be directed to the CFO/Treasurer's office.

WESTLAKE CITY SCHOOL DISTRICT
PURPOSE STATEMENT AND BUDGET
July 1, 200\_\_ to June 30, 200\_\_

Click here to select your school Date: \_\_\_\_\_

Activity Name: \_\_\_\_\_ Fund: Select Fund SCC: \_\_\_\_\_

Activity Purpose (Define concisely): \_\_\_\_\_

Activity sources of income with estimated amounts in dollars:

Planned fund raisers LAST YEAR'S BALANCE \$ \_\_\_\_\_

Table with 2 columns: Item (a-h) and Amount (\$). All amounts are currently blank.

REVENUE ANTICIPATED \$ 0.00
TOTAL BALANCE & REVENUE \$ \_\_\_\_\_

Activity estimated expenditures:

Table with 2 columns: Item (a-h) and Amount (\$). All amounts are currently blank.

TOTAL ESTIMATED EXPENDITURES \$ 0.00
ANTICIPATED BALANCE/END OF YEAR \$ \_\_\_\_\_

Sponsor/Advisor Building Principal Superintendent
Signature Date
Signature Date
Signature Date

**WESTLAKE CITY SCHOOL DISTRICT  
DAILY RECEIPT REPORT**

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

<b>Receipt No./Description</b>	<b>Code</b>	<b>Fund</b>	<b>Receipt</b>	<b>SCC</b>	<b>OPU</b>	<b>Amount</b>
<b>TOTAL</b>					<b>\$ _____</b>	

*Notes:*  
1. Redeposit of NSF check must go on a separate deposit slip.

*Administration Building*  
**Okay to Pay Purchase Order**

Purchase Order No.: \_\_\_\_\_

Vendor: \_\_\_\_\_

Amount: \_\_\_\_\_

*Dottie Kozak*  
Secretary to the CFO/Treasurer

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

---

*Administration Building*  
**Okay to Pay Purchase Order**

Purchase Order No.: \_\_\_\_\_

Vendor: \_\_\_\_\_

Amount: \_\_\_\_\_

*Dottie Kozak*  
Secretary to the CFO/Treasurer

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



**PRELIMINARY REPORT OF SALES PROJECT**

The Preliminary Report of Sales Project is a form designed to account for the income projected from sales projects conducted by student activity programs.

The purpose is to provide information to sponsors and administrators of the various projects and whether they are functioning in accordance with adopted Board policies.

***A Purchase Order must be completed, properly approved, and sent to the vendor to order merchandise needed for the fund raiser.***

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

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

Company Name and Address \_\_\_\_\_

Representative \_\_\_\_\_

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

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

Proposed Sale Price per Unit \_\_\_\_\_

Requested by:

Approved by:

\_\_\_\_\_  
Sponsor's Signature

\_\_\_\_\_  
Principal or Bldg. Administrator      Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent      Date

**FINAL REPORT OF SALES PROJECT**

The Final Sales Project form is designed to account for the *actual* income from sales projects conducted by student activity programs.

The purpose is to provide information to sponsors and administrators of the various projects and whether they are functioning in accordance with adopted Board policies.

Forward completed form to CFO/Treasurer when Fund Raising project is completed.

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

Purchase Order Number \_\_\_\_\_

	<u>Unit Price</u>	<u>Total Cost</u>
Purchases _____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Less Returns _____	\$ _____	\$ _____
Total to be Accounted for _____	\$ _____	\$ _____
Total Deposited with CFO/Treasurer		\$ _____
Quantity Unaccounted for _____ (Explain on Reverse Side)		\$ _____

\_\_\_\_\_  
Sponsor's Signature

\_\_\_\_\_  
Principal or Building Administrator      Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Superintendent      Date

Send Acknowledgment Letter to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**STUDENT ACTIVITY  
GIFTS/DONATIONS**

This is to advise the Administration and Westlake Board of Education that the

\_\_\_\_\_ has presented a donation of  
(organization or company)

\_\_\_\_\_  
\_\_\_\_\_

to the \_\_\_\_\_ at \_\_\_\_\_  
(activity) (building)

on \_\_\_\_\_ . We will use the donation to  
(date)

\_\_\_\_\_  
(purpose)  
\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Sponsor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Principal's Signature

**TICKET SALES - CASH ACCOUNTABILITY**

EVENT \_\_\_\_\_ SCHOOL \_\_\_\_\_

DATE OF EVENT \_\_\_\_\_

**TICKET SELLER NO. 1**

Student Tickets Sold: Sequence Numbers \_\_\_\_\_ through \_\_\_\_\_ inclusive

Price each \_\_\_\_\_ x Total sold \_\_\_\_\_ = \_\_\_\_\_

Adult Tickets Sold: Sequence Numbers \_\_\_\_\_ through \_\_\_\_\_ inclusive

Price each \_\_\_\_\_ x Total sold \_\_\_\_\_ = \_\_\_\_\_

**TICKET SELLER NO. 2**

Adult Tickets Sold: Sequence Numbers \_\_\_\_\_ through \_\_\_\_\_ inclusive

Price each \_\_\_\_\_ x Total sold \_\_\_\_\_ = \_\_\_\_\_

**TICKET SELLER NO. 3**

Adult Tickets Sold: Sequence Numbers \_\_\_\_\_ through \_\_\_\_\_ inclusive

Price each \_\_\_\_\_ x Total sold \_\_\_\_\_ = \_\_\_\_\_

Reserved Seats Sold: Number \_\_\_\_\_ x Price each \_\_\_\_\_ = \_\_\_\_\_

**STUDENT PRE-SALE SOLD:** Sequence Numbers \_\_\_\_\_ through \_\_\_\_\_ inclusive

Price each \_\_\_\_\_ x Total sold \_\_\_\_\_ = \_\_\_\_\_

**SEASON TICKETS SOLD:**

Adult Number \_\_\_\_\_ x Price each \_\_\_\_\_ = \_\_\_\_\_

Student Number \_\_\_\_\_ x Price each \_\_\_\_\_ = \_\_\_\_\_

**TICKETS NOT SOLD:**

Please record any tickets in the above sequences NOT sold:

Complimentary Ticket # \_\_\_\_\_ x Price each \_\_\_\_\_ = ( \_\_\_\_\_ )

Mislaid - Lost Ticket # \_\_\_\_\_ x Price each \_\_\_\_\_ = ( \_\_\_\_\_ )

Other Ticket # \_\_\_\_\_ x Price each \_\_\_\_\_ = ( \_\_\_\_\_ )

**OTHER ADJUSTMENTS** (Please explain fully)

Add: \_\_\_\_\_

Add: \_\_\_\_\_

Subtract: \_\_\_\_\_ ( \_\_\_\_\_ )

Subtract: \_\_\_\_\_ ( \_\_\_\_\_ )

**TOTAL CASH DEPOSITED: \$ \_\_\_\_\_**