



BETHEL LOCAL SCHOOLS
ACTIVITY HANDBOOK

Table of Contents

Purpose and Budget Statement	3
Fund Purpose Clause	4
Purpose and Budget Statement Form - Athletic	5
Purpose and Budget Statement Form - Student Activity	6
Fundraising Procedures	7
Fundraiser Request Form	8
Fundraiser Reconciliation Form	9
Collection and Deposit of Cash	10
Pay-In Form	11
Ticket Reconciliation Form	12
Remaining Inventory Form	13
Disbursement Procedures	14
Gift Card Distribution Procedures	15
Gift Card Distribution Listing Form	16
Class Funds and Inactive Funds	17
Audit	18

Purpose and Budget Statement

Purpose and Budget Statement:

All student activity clubs and organizations are required to have a Purpose and Budget Statement. For any new activity clubs and organizations, it will be required to be approved by the Board of Education prior to operation. This outlines the purpose of the club, its sources of revenues, and its anticipated types of allowable expenditures. Annually, the advisor of each group or club is to prepare a Purpose and Budget Statement and forward to the Principal. This form will list all estimated revenues such as donations, fundraiser gross sales, dues/fees, as well as all estimated expenditures such as fundraiser project expenses, awards, donations from the group, etc. Upon review, the principal will sign the Budget and forward to the Superintendent and Treasurer's Department for final approval. The budget may be revised during the year by sending an updated form to the Treasurer's office for approval.

An example of this form is included in this handbook.

GENERAL GUIDELINES

The following general guidelines will govern the student activity programs.

1. Student activities are those school-sponsored activities which are voluntarily engaged in by students. They have the approval of school administration.
2. The activity should be designed to contribute directly to the student's educational, civic, social and ethical development.
3. The Treasurer and the Superintendent will develop written guidelines and procedures regulating the creation, organization, administration and dissolution of student activity programs.
4. The expense of participating in any school activity should be set so that a majority of the students may participate without financial strain. These participation fees are approved by the Board annually.
5. Activities will not interfere with regularly scheduled classes, therefore, requiring activity to be conducted outside regular school day.

Fund Purpose Clause

School Name: (i.e. Elementary, Middle School, High School)

Fund Name: (i.e. student council, football, math club, etc.)

Purpose: provide explanation of what the fund will be used for

Major Sources of Revenue: List revenues to be collected like fundraisers, concerts, sales, etc.

Types of Expenditures: List expenditures to be incurred with fund like supplies, meals, equipment, etc.

Example

School Name: High School

Fund Name: Chess Club

Purpose: To maintain, support, and improve the chess program at High school by providing materials, support, and awards to enhance knowledge of chess.

Major Sources of Revenue:

- a) Fundraisers
- b) Donations
- c) Tournament Revenue

Types of Expenditures:

- a) supplies
- b) awards
- c) contests
- d) meals

Bethel Local Schools Purpose and Budget Statement - Student Activity

Please complete all shaded areas

Activity Fund

Purpose of Activity:

School Year July 1 Beginning Balance \$ -

Anticipated Receipts - Details of how money will be raised

	Sources	Amount	
A.		\$ -	
B.		\$ -	
C.		\$ -	
D.		\$ -	
E.		\$ -	
Total Anticipated Receipts			\$ -
Beginning Balance + Total Anticipated Receipts			\$ -

Anticipated Expenses - Details of how money will be spent

	Uses	Amount	
A.		\$ -	
B.		\$ -	
C.		\$ -	
D.		\$ -	
E.		\$ -	
F.		\$ -	
Total Anticipated Expenses			\$ -
June 30 Ending Balance			\$ -

Activity President Date

Activity Advisor Date Treasurer Date

Student activities require student signatures to indicate student involvement and agreement of the majority of the students in the group.

Principal Date Superintendent Date

Signatures of the Advisor/Principal/Superintendent indicates support of the activity and agreement to follow Board Policy and Guidelines

Fundraising Procedures

The Fundraising Approval Request is used for planning and projecting expected profits from a fundraiser. It is also designed to monitor actual receipts and expenditures and document the result of the fundraiser.

The Fundraising Approval Request Form serves the following purposes:

- Indicates the organization/club that is sponsoring the sale
- Identifies the sale (i.e. selling candy bars, shirts, etc.)
- Indicates the purpose of sale and expected profits as well as recipient of donation if applicable
- Supplies vendor/product information
- Establishes the time frame of the proposed sale
- Indicates the Advisor/Coach, Principal/Director, and Superintendent have approved the sale (ensures that everyone is on the same page)

When the fundraiser is complete, the Fundraiser Reconciliation Form should be completed.

The Fundraiser Reconciliation Form serves the following purposes:

- Reconciles the fundraising event with event information originally approved
- Discloses total costs of event as well as total price charged per item
- Reports number of items sold and total revenue collected along with receipt number(s)
- Shows net profit

Steps to complete for fundraisers:

1. Fill out a Fundraiser Approval Request Form. Obtain principal and superintendent approval. This form must be completed and approved **PRIOR** to commencing any fundraising activity.
2. Create a purchase order to obtain the goods for resale if necessary.
3. All money collected must follow proper collection and deposit of cash procedures outlined in the handbook, including ticket sales reports if applicable.
4. Upon completion of the fundraiser, Fundraiser Reconciliation Form is to be completed and signed by the advisor/coach and principal/director. This form must be maintained for audit purposes.
5. Documentation must be kept for 4 years.



PLEASE FILL OUT GREY AREAS

BETHEL LOCAL SCHOOL DISTRICT
FUNDRAISER REQUEST FORM

The Sales Project Potential form is designed to account for the income (actual and projected) from each sales project conducted by a student activity program. 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. The records should be provide all information for audit purposes

This form must be completed and approved by Principal and Superintendent for approval **PRIOR** to commencing any fundraising activity

BUILDING FUND-SCC

PROPOSED PROJECT

DATES OF FUNDRAISER

PURCHASES FROM:

VENDOR NAME

VENDOR ADDRESS

QUANTITY TO BE ORDERED

GROSS SALES	<input type="text"/>	# OF ITEMS TO BE SOLD
		# PROPOSED SALE PRICE PER UNIT
	\$ -	GROSS SALES

LESS COSTS:	<input type="text"/>	# OF ITEMS TO BE PURCHASED
		# COST PRICE PER UNIT
	\$ -	TOTAL COST

ESTIMATED PROFIT: \$ -

REQUESTED BY (ADVISOR/COACH): _____ DATE: _____

APPROVED BY (PRINCIPAL/AD): _____ DATE: _____

APPROVED BY (SUPERINTENDENT): _____ DATE: _____

ACCOUNT CODES (ASSIGNED BY TREASURER)

RECEIPT	_____	_____	_____	_____	_____
	FUND	RECEIPT	COST CENTER	SUBJECT	OPU
EXPENDITURE	_____	_____	_____	_____	_____
	FUND	FUNCTION	OBJECT	COST CENTER	OPU
	IL	JOB			

TREASURER SIGNATURE _____



BETHEL LOCAL SCHOOL DISTRICT
FUNDRAISER RECONCILIATION

PLEASE FILL OUT GREY AREAS

FUNDRAISER _____

BUILDING _____

FUND-SCC _____

PROJECT REVENUE

# OF ITEMS/TICKET SOLD	_____	SELLING PRICE	_____	\$ -
# OF ITEMS/TICKET SOLD	_____	SELLING PRICE	_____	\$ -
# OF ITEMS/TICKET SOLD	_____	SELLING PRICE	_____	\$ -
# OF ITEMS/TICKET SOLD	_____	SELLING PRICE	_____	\$ -
				TOTAL REVENUE \$ -

PROJECT EXPENSES

# OF ITEMS/TICKET PURCHASED	_____	COST OF ITEM	_____	\$ -
# OF ITEMS/TICKET PURCHASED	_____	COST OF ITEM	_____	\$ -
# OF ITEMS/TICKET PURCHASED	_____	COST OF ITEM	_____	\$ -
# OF ITEMS/TICKET PURCHASED	_____	COST OF ITEM	_____	\$ -
				TOTAL EXPENSES \$ -

TOTAL PROFIT (LOSS) \$ -

Amounts Deposited with Treasurer:

Date	_____	Amount	_____	Date	_____	Amount	_____
Date	_____	Amount	_____	Date	_____	Amount	_____
Date	_____	Amount	_____	Date	_____	Amount	_____
Date	_____	Amount	_____	Date	_____	Amount	_____

TOTAL DEPOSITS \$ -

COMPARISONS

ITEMS ORDERED	0	TOTAL DEPOSITS	\$ -	ESTIMATED PROFIT	_____
ITEMS SOLD	0	TOTAL REVENUE	\$ -	ACTUAL PROFIT	\$ -
ITEMS RETURNED	0				
DIFFERENCE	0	DIFFERENCE	\$ -	DIFFERENCE	\$ -

EXPLAIN ALL DISCREPANCIES

PROJECT HAS BEEN COMPLETED

ADVISOR/COACH _____

PRINCIPAL /ATHLETIC DIRECTOR _____

Collection and Deposit of Cash

All money collected from a fundraiser or event must be counted, turned into your building secretary and deposited to the Treasurer Department within a reasonable amount of time (ideally daily, but by law within 3 days if total collection is less than \$1,000). For any cash collection, a pre-numbered receipt must be issued to the customer and the duplicate copy should be returned with the pay-in to the building secretary. **It is very important to have a paper trail any time funds change hands.** This is accomplished through the use of a Pay-in form as well as a safe log form.

When funds are collected, the advisor or coach completes all parts of the pay-in (i.e. date, building, student activity name, source of funds, and details of deposit.) The advisor or coach signs the form on the activity advisor line. The advisor or coach will bring the pay-in and funds to the building secretary. The building secretary verifies the funds, signs the activity clerk signature line and receives the funds from the coach or advisor. The building secretary will complete a deposit slip for funds collected. The building secretary will make a copy of the deposit slip. The building secretary will take the deposit slip, copy of deposit slip, completed pay-in form, and funds to the Treasurers department. The Treasurer Assistant -Accounts Payable Clerk completes the bottom portion of the pay-in form and verifies the amount recorded on pay-in is what is received. Once funds are verified, the funds are put into a money bag to be deposited to the bank. Treasurer Assistant writes the amount(s) to be deposited in the deposit log for the given day. The completed pay-in form along with copy of deposit slip is given to the Treasurer to record receipt. Once receipt is recorded, the yellow copy of the pay-in is given back to the building secretary for record keeping.

Under no circumstances may payments be made from receipts prior to their deposit into the activity fund. All proceeds from events are to be deposited and never kept for use as change funds.

Ticket Reconciliation Form

This form is used to account specifically for tickets sold/used by each ticket seller at each event and reconciles tickets sold to cash collected.

Remaining Inventory Form

This form is used to account for any items remaining that were not sold during the fundraiser. This form should be completed by advisor/coach and be signed off by advisor/coach and principal/athletic director. This form should be included when completing the fundraiser reconciliation form.

Documentation must be kept for 4 years.

**Bethel Local School District
Pay-In Order**

To be completed by the Activity Advisor.

Date: _____

Bethel High School _____

Bethel Junior High _____

Bethel Elementary _____

Student Activity Name: _____

Source of funds: _____

(program ads, dues, fundraiser, donations, etc..)

Details of Deposit:	
Coins	_____
Currency	_____
Checks	_____
Total Deposit	_____
<small>A copy of the deposit ticket must be attached</small>	

Signature of Activity Advisor: _____

Signature of Activity Clerk: _____

To be completed by Treasurer's office

Amount received: _____

Date received: _____

Received From: _____

Signature of Treasurer or Designee: _____



**Bethel Local School District
Ticket Reconciliation Form**

Date: _____

Event: _____

COLLECTIONS:

Bills:	20's	_____	
	10's	_____	
	5's	_____	
	1's	_____	
Coins:	25 cents	_____	
	10 cents	_____	
	5 cents	_____	
	1 cents	_____	
Other		_____	
Total Cash		_____	
Less: Initial Cash Box		_____	
Cash Collections for the event		_____	Total

TICKET SALES:

	Ticket 1	Ticket 2	
Ending Ticket Number	_____	_____	
Less: Beginning Ticket Number	_____	_____	
Number of Tickets Sold	_____	_____	
Price of Ticket	_____	_____	
Amount Collected for the event	_____	_____	Total

_____ Variance

Counted By: _____	Date: _____
Counted By: _____	Date: _____
beginning ticket and attach here:	ending ticket and attach here:
<div style="border: 1px solid black; width: 150px; height: 40px; margin: 5px 0;"></div>	<div style="border: 1px solid black; width: 150px; height: 40px; margin: 5px 0;"></div>
Verified By: _____	Date: _____



BETHEL LOCAL SCHOOL DISTRICT
REMAINING INVENTORY FORM

PLEASE FILL OUT GREY AREAS

FUNDRAISER _____

BUILDING _____

FUND-SCC _____

REMAINING INVENTORY

REMAINING INVENTORY				TOTAL		
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
ITEM DESCRIPTION	_____	# OF ITEMS REMAINING	_____	COST OF ITEM	_____	\$ -
TOTAL COSTS						\$ -

ADVISOR/COACH _____

PRINCIPAL / ATHLETIC DIRECTOR _____

Disbursement Procedures

All disbursements shall be made by check prepared by the Treasurer Department supported by a proper, approved purchase order, and verified by a receiving invoice. They also should be verified for accuracy of price, accuracy of quantity, and totals.

1. Requestee prepares requisition (pink version) and obtains approval by building principal or athletic director (for athletic activities). Requestee should include the item(s), quantity, description, price, and account code to charge.
2. Requestee submits approved requisition to building secretary.
3. Building secretary inputs approved requisition into accounting system and creates a requisition (white version). The requisition is put with the pink requisition and any other supporting documentation. The building secretary submits to the Treasurer Department.
4. The Treasurer Department will review requisition for accuracy and completion. Upon sign off from Superintendent and Treasurer, the requisition will be converted to a purchase order.
5. Purchase Order (yellow copy) is given back to building secretary. Building secretary should make copy for record keeping and notify requestee the purchase order # that has been established from his or her requisition
6. When invoice is received, Treasurer Department will notify requestee who will verify receipt of materials/service per invoice. If any discrepancies, the requestee will need to correct and contact vendor to complete. Once invoice is verified and ok to pay, requestee will notify Treasurer Department to proceed with payment. If a packaging slip was given, that should be submitted to Treasurer Department for record keeping. If the purchase order is to be paid in full and/or closed, the requestee needs to notify Treasurer Department and building secretary. Building secretary will submit purchase order (yellow copy) to Treasurer Department to signify final payment. The P.O. should be marked complete and initial by the building personnel to confirm complete of order.
7. Treasurer Department compares invoice to purchase order for pricing, and any adjustments. Treasurer Department will then issue a check.

Gift Card Distribution Procedures

Gift Cards may be given as incentives to students but are limited to \$25 per student annually. Please follow the following procedures to comply with District policies:

1. Originator prepares requisition (pink version) and obtains approval by building principal or athletic director (for athletic activities)
2. Originator submits approved requisition to building secretary.
3. Building secretary inputs approved requisition into accounting system and creates a requisition (white version). The requisition is put with the pink requisition and any other supporting documentation. The building secretary submits to the Treasurer Department.
4. The Treasurer Department will review requisition for accuracy and completion. Upon sign off from Superintendent and Treasurer, the requisition will be converted to a purchase order.
5. Purchase Order (yellow copy) is given back to building secretary.
6. Originator or Treasurer will purchase gift cards for distribution at increments not greater than \$25 per person.
7. Originator or Building will distribute gift cards to recipients and ensure the gift card distribution listing is completed with the following information:
 - a. Printed name of Recipient
 - b. Signature of Recipient
 - c. Amount received by recipient
 - d. Reason for the gift card being distributed to recipient
8. Distribution Listing is submitted with invoice for payment to accounts payable to be kept on file for audit.
9. Gift cards can't be purchased no longer than 1 month in advance of giving out. This is in place so that unused gift cards are not stored in the building susceptible to theft.

Class Funds and Inactive Funds

The disposition of class funds will be determined by the class officers subject to the approval of the advisor and principal. All monies accrued will be designated for expenses, projects, memorials, or other select items. The balances, if any, will be appropriated and spent the following year after graduation. When the activity fund has been inactive for more than two years, the purpose and use will be reviewed in order to determine the necessity of the funds.

Audit

All student activity funds are subject to an annual audit. The audit can encompass receipts, disbursements, internal controls, compliance and anything else within scope of the audit. Each activity fund established will be audited at the same time the audit of records and accounts of the school district is made. The audit will include an assessment of whether legal requirements including those requirements imposed by the board of education, are being followed.

The student activity funds may also be subject to an internal audit by the board of education, superintendent, or treasurer to ensure compliance and financial stability.

Documentation must be kept for 4 years.