



## Procedures for Student Activities and Athletic Fundraising Accounts

In this packet you will find information on purpose statements, budgets, sales potential forms, fundraising procedures, purchasing, reports, and common “Treasurer” terms.

Each year the Evergreen Board of Education asks each Student Activity and Athletic Fundraiser Funds to provide an updated purpose statement. During this time the Treasurer’s Office asks you to build a budget predicting your revenue and expenses. This information is typically dispersed and collected in March for the following fiscal year.

### **Purpose Statement:**

This statement should address the main reason this Fund exists. You will receive this form with your budget worksheet in March or April.

### **Annual Budget Worksheet:**

This worksheet is meant to help the Treasurer build your budget with you for the next fiscal year. You will be asked to give an estimate of what revenue (money coming in) and expenses (money going out) you think you will incur during the year. For example, if you have an annual Pumpkin Roll Fundraiser that last year brought in \$1,000, you could list \$1,000 under revenue and list the expenses to do that fundraiser which may be supplies to make/sell the pumpkin rolls. See below for how this would look on the worksheet. You will list all fundraisers, donations, etc., that you think you will bring in. The more accurate this is, the quicker purchases can be made.

**ESTIMATED RECEIPTS:** (list anticipated activities and include all potential fundraisers)

	\$ Amount
<u>Pumpkin Roll Fundraiser</u>	\$ <u>1,000.00</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Expected Receipts:	\$ _____

**ESTIMATED EXPENDITURES:** (list anticipated cost of fundraising activities from above)

	\$ Amount
<u>Supplies for Pumpkin Roll Fundraiser</u>	\$ <u>750.00</u>

**Sales Potential Forms:**

Per board policy, before any fundraiser begins, Section A of the Student Activity Fundraiser Sales Potential and Profit Report must be completed and approved by your building principal/AD. Once both the Principal/AD and the Superintendent have approved your form, you will receive the original approved form back. Keep this form and complete Section B when the fundraiser is over and submit it according to the instructions.

**Fundraising Procedures:**

Once you have approval of your fundraiser, you may begin to collect funds. Cash and checks are acceptable. Checks should be made out to Evergreen Schools (in most cases). It is your responsibility to keep track of who you collected money from, when (date) and how much you collected on a remittance sheet or spreadsheet. Keep in mind, if a student/parent requests their money back or refunded, you will need to provide documentation to issue a refund. These funds are subject to an audit, so please keep records that you can refer to for explanation/clarification. See below for an example. Please keep these records for two years. Money/checks collected must be deposited daily. If funds cannot be deposited to the building secretary, Athletic Director, or Treasurer's Office; please keep items in a secure location until the next business day.

NHS Pumpkin Roll Sales						
Date	Customer Name	# Pumpkin Rolls Purchased	Amount Collected	Cash	Check	Check #
7.1.2022	Brennan Huff	2	\$ 20.00	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7.1.2022	Dale Doback	1	\$ 10.00	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2034
			\$ -	<input type="checkbox"/>	<input type="checkbox"/>	
			\$ -	<input type="checkbox"/>	<input type="checkbox"/>	
			\$ -	<input type="checkbox"/>	<input type="checkbox"/>	
Total Deposit made:			\$ 30.00			

**Purchasing Procedures:**

If you are interested in purchasing something you will need to fill out a requisition. This is asking for approval to spend money. Building Secretaries, the Athletic Director, and the Treasurer's Office can assist in entering requisitions. Requisitions get approved by principals or athletic directors, superintendent, treasurer, and accounts payable. Once approved, a purchase order is generated. Once you have a Purchase Order number, you are able to spend those funds.

Per board policy, before any school funds, student activity funds, or athletic fundraising funds can be spent, you must have a Purchase Order Number. If an invoice date is prior to the date the purchase order was issued, this generates a then and now. This requires board approval and a written explanation of why school funds were purchased without a purchase order. A Then and Now is typically looked at by the Auditor of State.

**Common Treasurer terms:**

Fiscal year: 7.1.20xx - 06.30.20xx

Revenue: Money coming in

Expenses: Money going out

Requisition: A form to fill out asking for permission to spend money with a vendor

Purchase Order (PO): Gives you permission to spend money and an order to a vendor to make a purchase.

**The rest of this document is an in-depth description of accounts and reports. You may use this as a guide or a reference to request information from the Treasurer's Office.**

**Accounts to use:**

Ohio schools utilize Fund Accounting from the Auditor of State (AOS). Your student activity fund or athletic fund has separate accounts for revenue and expenses. Each number you see lets the auditor know exactly how money is being spent. All schools will utilize very similar account codes. For example, all schools will use a function code of 4532 for girls basketball, and an object of 640 for equipment purchases.

Below is an example of a Revenue Account. Most Student Activities have a Fund of 200 and Athletics will have a Fund of 300. The SCC will be specific to your activity/athletic fund.

Fund	Receipt	SCC
200	1690	9230

Expenditure Accounts utilize the same Fund number, incorporate a Function, and Object. Each student activity or athletic fundraising fund will have their own function and special cost center.

**Object 419:** used when you are paying someone to do something

Example: paying for a down payment of a venue or purchasing a new banner.



**Object 510:** used when you purchase something that will be used to create something or only used a few times (consumables or will last less than 5 years).

Example: paying for pumpkin roll ingredients or t-shirts.

**Object 640:** used when you are buying something that will last for more than 5 years.

Example: paying for uniforms or a basketball shooting gun.

**Object 891:** used for all student activities.

Fund	Func	Object	SCC
300 			9532 
300	4532	419	9532
300	4532	510	9532
300	4532	640	9532

## Reports:

You are able to request a budget report, financial report, or purchase order report, at any time.

### Budget Summary (BUDSUM)

Reporting Period: November 2021 (FY 2022)

11/3/21 10:01 PM

#### EVERGREEN LOCAL SCHOOL Budget Summary Report

Full Account Code	FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	Future Enc	FYTD Unencumbered	% Exp/Enc
<b>Subject: 000000</b>									
<b>NATIONAL HONOR SOCIETY - HS</b>									
200-4140-891-9230-000000-001-00-000	\$ 1,800.00	\$ 0.00	\$ 1,800.00	\$ 0.00	\$ 0.00	\$ 50.00	\$ 0.00	\$ 1,750.00	2.78 %
	<b>\$ 1,800.00</b>	<b>\$ 0.00</b>	<b>\$ 1,800.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 50.00</b>	<b>\$ 0.00</b>	<b>\$ 1,750.00</b>	
<b>Grand Total</b>	<b>\$ 1,800.00</b>	<b>\$ 0.00</b>	<b>\$ 1,800.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 50.00</b>	<b>\$ 0.00</b>	<b>\$ 1,750.00</b>	

This report shows what your budget is, how much you have left to spend, and how much is in PO's

FYTD Appropriated: What you currently have budgeted

FYTD Expendable: What you are able to spend

Encumbrance: How much you have in Purchase Orders

FYTD Unencumbered: The amount you have budgeted that is available to spend.

### Financial Detail (FINDET)

#### EVERGREEN LOCAL SCHOOL Financial Detail Report (July 1st Cash Balances)

Date	Check #	Receipt #	PO #	Item Description	Full Account Code	Received Amount	Expended Amount	Remaining Encumbrance
<b>Cash Account 200-9230 NAT'L HONOR SOCIETY - HS \$1,117.19</b>								
2/22/2021		293263		NHS-T-shirts	200-1690-9230-000000-000	\$ 660.00		
3/4/2021		293307		NHS-T-shirts	200-1690-9230-000000-000	360.00		
3/8/2021		293327		NHS T-shirts	200-1690-9230-000000-000	190.00		
1/11/2021			210621	Cases of water	200-4140-891-9230-000000-001-00-000			0.00
2/18/2021			210682	Short Sleeve T-Shirt for NHS Members	200-4140-891-9230-000000-001-00-000			0.00
3/4/2021	69608		210682	Short Sleeve T-Shirt for NHS Members	200-4140-891-9230-000000-001-00-000		722.00	
5/1/2021			210891	NHS Honor Cords -blue/gold	200-4140-891-9230-000000-001-00-000			0.00
5/1/2021			210891	NHS Membership Pin w/card	200-4140-891-9230-000000-001-00-000			0.00
6/15/2021	0		210891	NHS Honor Cords -blue/gold	200-4140-891-9230-000000-001-00-000		333.12	
6/15/2021	0		210891	NHS Membership Pin w/card	200-4140-891-9230-000000-001-00-000		232.05	
						<b>\$ 1,210.00</b>	<b>\$ 1,287.17</b>	<b>\$ 0.00</b>
<b>Cash Account 200-9230 NAT'L HONOR SOCIETY - HS \$1,117.19</b>								
<b>Grand Total</b>						<b>\$ 1,210.00</b>	<b>\$ 1,287.17</b>	<b>\$ 0.00</b>

This report shows a beginning and ending cash balance along with a list of all transactions.

### Purchase Order Detail (PO Detail)

#### EVERGREEN LOCAL SCHOOL Purchase Order Detail

Item #	Vendor	Date	Full Account Code	Amount	Amount Canceled	Amount Filled	Amount Paid	Remaining Encumbrance
<b>PO #: 220400</b>								
	1 400499 - TEAM SPORTS, INC	9/1/2021	300-4532-510-9532-000000-000-00-000	\$ 122.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 122.00
				<b>\$ 122.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 122.00</b>
<b>Grand Total</b>				<b>\$ 122.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 122.00</b>

This report shows the open purchase orders you have.