

CAMANCHE COMMUNITY SCHOOL DISTRICT

Activity Fund Procedures



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CAMANCHE COMMUNITY SCHOOL DISTRICT

Camanche, IA

Activity Fund Procedures

Guiding Principle:

Handling funds in the public school is a serious matter governed by state law and board policy. This document is intended to assist you in conforming to these regulations. To ensure the money is managed appropriately, specific cash management procedures have been established. The cash management procedures are applicable to all cash and checks received for all operations of the school district.

Activity Accounts:

Activity funds are public funds held in its own account. Activity fund bills are required to be submitted to the board for approval and the list of bills must be published with the board minutes. The activity fund cannot be used as a clearing account for the general or any other fund. All interest earned on the activity fund is spent on the students or redistributed between the activity accounts or used to purchase checks and supplies. Activity accounts may not run in the red, the money must be in the account before the expenditure can be made. Money disbursed from the activity accounts can only be for the good of the students and are student driven. Monies in the student activity fund shall be used to support only the co-curricular and extra-curricular programs.

Personal Responsibility:

Failure to follow appropriate fund management procedures may force the District to hold an employee personally responsible for incurred expenses. Sponsors and coaches may not operate school business from their personal bank accounts.

Receipts:

All money collected in the building must be turned into the office (building or activities) by the end of the day to be receipted into the InTouch Receipting Software. Students/staff members that turn money into the offices must have a list of individuals making said payments for proper posting in the InTouch program. The money turned into each office and sent to the Business Office for deposit, shall include documentation supporting the deposit printed from InTouch by office personnel.

Revenue/Deposits Procedures:

1. Whenever possible cash collections should be received directly from students in the office by personnel designated by the Principal.
2. Sponsors/teachers should not personally hold any checks or cash.
3. Sponsors/teachers should personally take all proceeds or fees collected from students directly to office personnel along with a list of students making payment for posting in InTouch.
4. All checks and cash receipts should be deposited promptly.

5. Any check made payable to a school employee must be endorsed by that individual and must be signed over to the District before turning into any office.

Ordering:

Requests for supplies, equipment, and services shall be made by school district personnel to their immediate supervisor. A purchase order must be completed and approved by the building Administrator or Activities Director prior to ordering. Invoices shall be submitted to the Business Office for payment with an Administrator's approval.

Resale:

Groups or organizations wishing to sell merchandise must follow the "ordering" procedures listed above. It is highly recommended by the District that merchandise be paid for up front by students and then the coach or sponsor place the exact quantity ordered by students. It is the expectation of the District that merchandise that has not been purchased will not be distributed.

Registration Fees:

To request an entry fee or registration, the completed form must be sent to the Business Office. We do not pay off purchase orders. Purchase orders sent to the Business Office are held and matched with the invoice/form for payment. If you send the purchase order for a registration without a completed form, payment will not be made.

Check Procedures:

Checks are printed on Thursday. Invoices and/or requisitions are required to be at the Business Office by noon on Thursday for processing. An Administrator's approval is required on all paperwork.

Fund Raising:

Students may raise funds for school-sponsored events with permission of the building Administrator and final approval by the Activities Director. A fund raising information form must be completed prior to a fund raiser being held or advertising being released to the general public. A limit of two fund raisers will be allowed to be held at the same time. Revenues from fund raisers must be deposited intact and all expenditures made with proper paperwork. (form 1) Fund raising will follow the receipt procedures on page 2 minus a detail list of payees.

Guiding Principles:

1. Generally student fund raising should be minimal.
2. Each fund raiser should have a specific purpose, which can be articulated clearly by the sponsor and students.
3. Other sources of funding should be exhausted before fund raising is undertaken.

Operational Procedures:

1. Students/parents should be informed of the goal of the fund raiser and given an option to write a check to the organization.
2. Sponsors should not set an amount that each student is required to raise.
3. If items are being sold, the percentage which will actually be gained by the school organization should be identified, i.e., if the purchase of \$20 worth of chocolate will net the organization \$5, this should be known. A person might prefer to give a \$5 donation rather than buy \$20 worth of candy.
4. Rewards to specific students should be minimized or given to the group as a whole. The emphasis should be on working for the activity or group rather than for

themselves. Also the cost of the rewards detracts from the net profit of the group.
Student cash prizes or gift cards cannot be awarded by the District.

Donations:

School organizations are not permitted to make donations to other non-profit organizations unless that particular purpose was identified prior to raising the funds.

Gambling License:

The District has a gambling license and all gross proceeds from gambling activities must be reported to the Iowa Department of Inspections and Appeals. Gambling activities include: cake walks, dunk tanks, bean bag throws, 50/50 raffles, shoot around, games of chance, misc. raffles, etc. An unlimited number of small raffles may be held during the effective dates of the license.

Trust Accounts:

Scholarships are accounted for in the trust fund. The check is written to the college or university and not written to the students. If a student drops out during the semester, the money is refunded to the school district.

District Credit Card Usage:

Employees who acquire the appropriate approval will be allowed to use the District credit card for necessary purchases. The credit card usage approval and agreement form needs to be presented to the Business Office in order to obtain a credit card. All detailed receipts indicating the date, purpose and description of service or item purchased is mandated to accompany the credit card upon return to the Business Office. (Board Policy 803.12) (form 2)

ATHLETICS

The Activities Director manages the athletic budget for each sport. He sets an amount that each coach can spend for registration to a clinic. He approves the officials, workers and entry fee payouts. He maintains proper internal control of tickets sold at athletic events by using pre-numbered tickets.

Purchases:

All athletic purchases must be ordered by an approved purchase order. The Activities Director must approve all issued purchase orders.

Meals:

Students and coaches receive \$5 per meal (maximum of \$15 per day) when they attend state athletic activities. To get a check for meals, a requisition showing the total amount needed for meals must be turned into the Business Office by the Activities Director. Meal money not spent must be turned into the Business Office along with the detailed receipts noting the money spent. If a District credit card is intended to be used for the trip, it will be required that the number of coaches and students be identified on the credit card authorization form. These meal guidelines are also applicable to Fine Art Activities.

Officials:

Officials are paid after the service is performed. Social security numbers are needed for all officials. Official vouchers are signed by officials on the date of the event to assure that the person paid rendered the services and sent to the Business Office for check issuance.

Entry Fees:

A request of payment of Entry Fees will be made to the Business Office in paper form, approved by either an Administrator or the Activities Director for events the District will attend. For events the District is hosting, a list of the attendees will be supplied to the Business Office in order for the payees to be tracked.

Reimbursements:

Expenses that need to be reimbursed are turned in on an Activity Account Requisition form with the receipts attached. Sales tax is not reimbursed. The Activity Account Requisition form must be approved and coded by the Administrator. (form 3)

Clinics:

A coach attending a clinic must have approval from the Activities Director prior to attending the clinic. A purchase order must be issued for the lodging, registration, etc. If the registration is to be paid off a form, it must be submitted for payment. A purchase order needs to be completed and sent with the registration form. Registration forms are not paid off the purchase order.

Registrations:

Coaches may attend summer camps and pay for the registration from their fundraiser account. These registrations are handled the same way as the clinic registrations. The registration form and purchase order is sent to the Business Office for processing. If the check is needed before Thursday, the coach can write the check and submit for reimbursement with Administrator's approval. Coaches are allowed to rent District vehicles for team clinics as per State regulations.

Ticket Takers:

Individuals who work as ticket takers will be paid \$10 per hour. All ticket takers are paid through payroll. It is imperative that the proper payroll papers are completed before payment.

Ticket Sales Sheets:

Gate receipts are sent to the Business Office to be processed. A ticket sales sheet must be sent with the money. The ticket sales sheet will be reconciled to the monies received. Individuals who work as ticket takers will be paid from the times recorded on the ticket sales sheet.

Camp Guidelines:

The following guidelines are provided to insure efficient, expedient and consistent procedures associated with camps:

1. Camps involving Camanche students sponsored by Camanche School District employees will be scheduled through the Activities Director's office.
2. The sponsor will arrange for advertisement and expenditures of the camp through the District's purchasing procedure.
3. All funds are to be paid to the District and deposited in District accounts.
4. The camp organizer will recruit, assign and determine payment for all activity coaches, officials and helpers. Camp workers will be paid through District payroll at a rate determined by the camp organizer.
5. Funds generated through the camp will be used to pay all camp expenses and all

camp employees. Remaining funds will be credited to the appropriate activity account.

6. A final financial report must be filed with the Business Director prior to payment of any wages.
7. Funds placed in the activity account will be used at the direction of the program sponsor and/or the Activities Director for any permissible expense, including but not limited to: camps and clinics for players and/or coaches, travel expenses, supplies, equipment and program appropriate apparel. Coaches apparel purchased with activity account funds remain the property of the Camanche Community School District and shall be returned to the Activities Director upon completion of duties.
8. The Activities Director will approve all planned activities and make provision for the activity fund to pay the costs associated with the camp.
9. If the camp is not run through the coaches fundraiser account, but as a job for the coach, rent is charged for the use of the gym and the coach must furnish proof of liability insurance to cover the camp. (Board Policy 1003.1) (form 4)

*Failure to follow appropriate fund management procedures may force the District to hold you personally responsible for incurred expenses.

Change:

Gate change and concession change bags are compiled by the Business Office. The request for a change bag must be submitted to the Business Office. Change bags are released on a first come – first serve basis. The change bags are to be returned to the Business Office the day immediately following the event.

Income and Expense Reports:

The first of each month, a monthly income and expense report will be sent to the Activities Director. The report shows all income and expenditures for the month.

Activity Tickets:

Student, Family, and Adult sport passes are sold and the money is deposited into the miscellaneous athletic account. At the end of the fiscal year, June 30th, the activity ticket account is used to help clear up any account that is in the red. Any positive balance remaining will be for use by the Activities Director's discretion.

Inventory:

The Activities Director keeps the uniform and athletic supply inventories.

Transportation Requests:

The Activities Director or designee must fill out the transportation request form in a timely manner. (form 5)

End of the Year:

The end of the school fiscal year is June 30th.

SAMPLE FORMS

All forms are available in each building office.