

Danville School District 118

ACTIVITY ACCOUNT HANDBOOK

Revised July 2017

DANVILLE SCHOOL DISTRICT 118

ACTIVITY ACCOUNT HANDBOOK

TABLE OF CONTENTS

What is a Student Activity Fund?.....	3
What is a Convenience Activity Fund?	3
Who is Responsible for the Activity Fund?.....	3
What Is The Purpose of Raising and Expending Activity Funds?.....	3
Examples of How Student Activity Funds May be Spent	3-4
Coaches Apparel.....	4
Coaches Club Related Expenses	4
Examples of Student Activity Account Expenditures That Do Not Qualify As Allowable Expenditures	4
New Student Activity Fund Approval	5
Existing Student Activity Fund Renewal Process	5
Fund-Raising Activities	5
Money Management	6
Expenditures.....	6
Purchases	7
Check Request for Payment/Cash Reimbursements	7
Deposits	7
How do I Know My Activity Account Balance?.....	7
FORMS	
Yearly Student Activity/Organization Renewal Form	8-9
Student Activity Sponsor/Coach Acknowledgement.....	10
Fundraising Approval Request Form.....	11
Fundraiser Inventory Reconciliation.....	12
Club Receipt Record Form Instructions.....	13
Club Receipt Record Form.....	14
Attendance/Ticket Report Form Instructions	15
Attendance/Ticket Report Form	16
Activity Account Check Request Form.....	17
Board of Education Policy on Activity Fund Management	18

Danville School District 118 Clubs & Activities Handbook

What is a Student Activity Fund?

Student activity funds are those funds which are owned, operated, and managed by school-sponsored organizations, clubs, or associations (groups) within the student body under the guidance and direction of one or more faculty or staff members for educational, recreational, or cultural purposes. Student activity funds shall be used exclusively to help fulfill the objectives of each student activity or club and are not part of school district funds.

What is a Convenience Activity Fund?

Convenience activity funds are established to segregate certain funds from school and student funds. **These funds are generated from staff contributions.** These funds are typically scholarship funds, coffee/water/pop funds and funds utilized for staff gifts for birthdays, baby showers, weddings, etc. These funds are located within the activity account. A person should be designated, each year, to run these funds.

Who is responsible for the Activity Fund?

The Principal of each school having an activity funds account is responsible for the supervision of said account. The Activity Account Clerk/Building Secretary can assist in the management of said account.

Each student activity account requires:

- Sponsor – faculty member parent/teacher organization representative
- Statement of purpose
- Approval of the Building Principal

Funds from activity fund accounts must be deposited or invested in designated depository as per Article 8, Section 7 of the School Code of Illinois.

Financial records must be kept that show amounts received and disbursed and the amount of cash currently on hand, if any. These records should be available for review /audit immediately upon request.

What is the purpose of raising and expending Activity Funds?

The purpose of raising and expending activity money is to promote the general welfare, education, and morale of all the students and to finance approved extracurricular and co-curricular activities of student body organizations.

Student activity money should be expended for the benefit of students who contributed to the accumulation of the money. Money collected by a student body as a whole will be expended for the benefit of the student body as a whole and not for the benefit of a special group.

Money raised in a specific academic area should be spent within that academic year. In certain instances, funds may be carried over to the following year. Those instances will be evaluated by the Business Director and Principal. Activity funds must have a positive balance at June 30 of each year.

Examples of How Student Activity Funds May be Spent

The purpose of each expenditure, of student activity funds, must be clearly identified on the check request form. The following are examples of allowable expenditures:

- A gift to the school, either monetary or otherwise, with the approval of the Activity Sponsor/Coach, Principal or the Athletic Director (athletics) and the the Board of Education.

- Supplies that are clearly identified as the student club/organization's operational expenses. The purpose of the expenditure must be clearly identified.
- Food and beverages when **all students** in the organization are invited to participate.
- When selecting dining and/or entertainment establishments, the utmost decorum is expected. Activity sponsors shall not escort those in their charge to establishments that have inappropriate themes for minors. Activity funds will not be used for such establishments providing meals and/or entertainment.
- Publications such as magazines, books, periodicals when such publications will be used for the benefit of the student organization involved.
- Fundraising expenses that are clearly identified as a fundraising expenses (i.e. supplies, fees, materials, advertising, etc.).
- Expenditures relating to the student club/organizational fees, dues, and memberships.
- Sales tax will be reimbursed for hotels and meals charged by vendors that will not honor tax exempts for non-profit organizations.

Coaches Apparel

Coach/Sponsor apparel specific to the student organization is an allowable expense provided it is the same as that being purchased for the students and the cost is covered by fundraising activities.

If students are purchasing apparel for their club/organization, the sponsor/coach must also purchase if he/she would like the same item.

Coaches Club Related Expenses

Conference and related meal/hotel costs that are required attendance for a sponsor, coach or club member Representative are reimbursable through the District and reimbursement maximums follow those guidelines.

Original itemized meal receipts must be attached to any requests for reimbursement. At no time will there be reimbursement for alcoholic beverages or tobacco products. Mileage will be reimbursed as allowable by the Internal Revenue Service and lodging will be approved for the general hotel/motel accommodation rate in the area being visited.

Examples of Student Activity Account Expenditures That Do Not Qualify As Allowable Expenditures

- Meals and refreshments for coaches' meetings.
- Meals and refreshments for staff meetings.
- Prepaid expenses without pre-approval or proper detailed documentation.
- Payments for expenditures not benefiting the students in the club or organization.
- Sales tax for supplies and apparel purchased. Sponsors/Coaches should obtain a District 118 tax exempt letter from the Business Office for use in making purchases for any school-sponsored club or organization.
- Gifts for coaches/sponsors or adult volunteers.
- Donations for individual students, unless previously approved fundraising noted.

New Student Activity Fund Approval

The establishment of new student activity accounts requires the approval of the Principal, Athletic Director (athletics), the Business Office and then the Board of Education. No meetings can be conducted nor money collected until an activity receives approval. All activities must have a sponsor.

Existing Student Activity Fund Renewal Process

All student activities are required to register/update their organization and provide a list of intended expenses and fundraising objectives. A completed **Yearly Student Activity/Organization Registration Form** must be submitted to the Principal (activities and clubs) or the Athletic Director (athletics). All activities must have a faculty sponsor/coach.

All coaches/sponsors must annually read the Student Activities Manual and complete the **Student Activity Sponsor/Coach Acknowledgement** and **Extracurricular Fundraising Budget Form** and return both forms to the Business Office. If an activity has a sponsor change, a new acknowledgement form must be completed by the new sponsor.

Fund-Raising Activities

1. The Principal (activities and clubs) or Athletic Director (athletics) and Business Office exercise general control over all fundraising activities and must approve all such activities.
2. Any student group or adult support group that intends to solicit gifts, donations, or subsidies from businesses or foundations outside of the school must have prior authorizations of the Principal (activities and clubs) or the Athletic Director (athletics), for such solicitation. All student-fundraising will be consistent with Board Policy 7.325 -- at no time will any student be authorized to solicit door-to-door contributions/sales from the public.
3. No organization, club or individual should be involved in a fundraising process that is a lottery in nature. The law considers this to be gambling and minors are not allowed to gamble in the state of Illinois.
4. It is the responsibility of the activity sponsor/coach to complete a **Fundraising Approval Request Form** and to obtain prior approval for any fundraising activity from the Principal (activities and clubs) or the Athletic Director (athletics), at least two weeks prior to the activity. This form outlines the plan and budget for the funds to be raised and used for the student organization. **All fundraisers must have an associated budget and timeline for expenditure of funds.**
5. The Activity Account Clerk/Building Secretary will keep complete files on all fundraising activities. These files will be audited by the Business Office. ALL forms must be submitted to the Clerk/Secretary for storage.
6. Fundraising may be conducted before and after school hours and during lunch periods only. No fundraising may be conducted during class time.
7. Student fundraising is to be on a voluntary basis only. No student is to be pressured to do any type of fundraising, whether by staff or students.
8. Funds must be expended based on the purpose(s) of the fundraiser. All fundraising expectations must be clearly communicated as to how the monies are to be used, whether it is a group/club expense or individual expense.
9. If a product is to be inventoried and sold (ie... tshirts, towels..), the activity sponsor/coach must reconcile fundraiser sales to the product inventory. The inventory of items to be sold should be maintained and tracked to help resolve discrepancies using the **Club Receipt Record**. The club receipt record should be turned in to the Business Office at the completion of the fundraiser.

Money Management

1. No activity should maintain cash on hand. Organizations may **not** maintain their own accounts at a local bank.
2. All deposits, other than those made for weekend activities, check requests, expenditures, and payments will be processed by the Activity Account Clerk/Building Secretary.
3. **No payment for expenses should be made directly from the cash or receipts of the activity.**
4. All clubs and organizations will only draw money from their accounts when there is a sufficient balance.
5. All fundraising activities must be approved by the Principal (activities and clubs) or the Athletic Director (athletics) and Business Office. It is by this method that funds may be raised to finance clubs and organizations.
6. A financial ledger sheet is maintained for each activity by the Activity Account Clerk/Building Secretary. Clubs and Organizations should maintain their own books and use the monthly statements as an internal check. It is the sponsor/coach's responsibility to review the transactions and verify that all are correct. Any errors should be reported to the Activity Account Clerk/Building Secretary immediately.
7. All events that require an admission fee shall sell tickets. Each ticket taker will be accountable for the number of tickets he/she sells and the dollars collected. Each ticket taker will be asked to track this through mechanical means. Ticket dollars will be deposited in the safe at the end of the activity each day and reconciled with the **Attendance/Ticket Report Form**. Arrangements must be discussed with and approved by the Principal if dollars are not able to be secured in the safe.
8. Fees collected are to be counted by two people. The deposit slip is to be filled out and signed by both parties counting the money.
9. **Receipts: If it is necessary for a Sponsor/Coach to collect money, any funds received should be given directly to the Activity Account Clerk/Building Secretary on a **daily** basis. Money should not be taken home, put in personal bank accounts, left in drawers, classrooms or out in the open.**

All money should be properly counted and labeled with an attached deposit sheet.

Checks received should be made payable to "Danville School District 118."

The Activity Account Clerk/Building Secretary will verify that the amount on the deposit slip is correct and make the deposit.

The original bank deposit receipt will be on file with the Activity Account Clerk/Building Secretary.

Expenditures

- A. **Expenditures from individual funds should not allow a fund to go negative.**
- B. It is the District's practice to prohibit purchasing items for District use from District employees or their immediate family members (spouse and/or minor children).
- C. The sponsoring group is responsible for all expenses for any event it sponsors. There is no charge for use of the building or custodial services. **For such events, security personnel will be hired by the Principal and cost will be charged to the sponsoring group if another event is not scheduled at the time of the sponsoring group's event.**
- D. All contracts to be entered into on behalf of Danville School District 118 must be submitted to the Principal (activities and clubs) or the Athletic Director (athletics) who will work with the Business Office for approval. **Sponsors/Coaches are not authorized to sign any contracts.**

Purchases

All purchases must have the prior approval of the Principal/Athletic Director prior to purchases actually being made. Purchase orders must be used whenever possible. No payment will be issued from an Activity Fund, in any form, if sufficient funds are not available.

Purchases from a student activity account are to be made in the following manner:

1. A completed **Activity Account Check Request Form** must be completed and submitted to the Activity Account Clerk/Building Secretary with approval from the Principal (activities and clubs) or the Athletic Director (athletics) prior to the purchase being made.
2. If money is available in the fund, a check will be processed for the purchase order.
3. **Purchases will not be made until the check request has been approved and funds have been verified.**

Please Note: All purchases of \$25,000 or more must go through the bid process. Please contact the Business Office regarding the bid process.

Check Requests for Payment/Cash Reimbursements

Check payments and reimbursements out of the student activity fund accounts are distributed by the Activity Account Clerk/Building Secretary to the payee.

1. All sponsors/coaches must submit an **Activity Account Check Request Form** to the Principal (activities and clubs) or the Athletic Director (athletics) for **approval** of any reimbursements.
2. Supporting documentation, including original receipts, vendor invoices, etc., must be attached to the **Activity Account Purchase Order** form and sent to the Activity Account Clerk/Building Secretary for processing.
3. **Expenditures made prior to approval are subject to non-reimbursement. Reimbursement requests will not be honored for purchased made that are not in accordance with parameters within this handbook.**

Deposits

Deposits must be reconciled with fundraising activities/sales of items/ticket sales, etc. Each sponsor is responsible for balancing deposits. For example: if 350 T-shirts are purchased for \$8.95 each and sold to students for \$10.95 each, then a deposit in the amount of \$3832.50 must be received by the Activity Account Clerk/Building Secretary. If any T-shirts were given away, for any purpose, that must be noted with the deposit.

The Activity Account Clerk/Building Secretary will verify the amount of the deposit and make the deposit.

How Do I Know My Account Balance?

All Sponsors/Coaches have access to account balances and transactions through the Activity Account Clerk/Building Secretary. The account ledger kept by the Activity Account Clerk/Building Secretary should be used to balance with the Sponsors/Coaches books.

Danville School District 118

Club

Activity

Athletics

Yearly Student Activity/Organization Renewal Form

Student activities/organizations must register their group by September 15th annually or prior to expenditures with the **Principal (clubs/activities) or Athletic Director (athletics)**.

Current School Year: _____ **Organization:** _____

Building: _____ **Number of Student Members:** _____
(Attach a list of student names)

Anticipated Fundraising Revenue: \$ _____ **Anticipated Expenditures:** \$ _____

Beginning Account Balance: \$ _____

Ending Account Balance: \$ _____

Planned Fundraisers for Current School Year:

Fundraiser _____ **Start date** _____ **End date** _____

Purpose _____

Projected revenue \$ _____

.....

Fundraiser _____ **Start date** _____ **End date** _____

Purpose _____

Projected revenue \$ _____

.....

Fundraiser _____ **Start date** _____ **End date** _____

Purpose _____

Projected revenue \$ _____

.....

Fundraiser _____ **Start date** _____ **End date** _____

Purpose _____

Projected revenue \$ _____

Fundraiser _____ Start date _____ End date _____

Purpose _____

Projected revenue \$ _____

.....

Fundraiser _____ Start date _____ End date _____

Purpose _____

Projected revenue \$ _____

.....

Anticipated Attendance in Seminars, Workshops, Competition, etc.

Sponsor/Coach Contact Information:

Name: _____ Email: _____

Address: _____

Home Phone: _____ Cell Phone: _____

Emergency Contact Name & Phone: _____

Student Officer Information:

1. Name: _____ Office held: _____

Phone: _____

2. Name: _____ Office held: _____

Phone: _____

3. Name: _____ Office held: _____

Phone: _____

Sponsor/Coach Date _____ Approved _____ Not Approved _____ Athletic Director

Approved _____ Not Approved _____ Building Principal

Danville School District 118

Student Activity Sponsor/Coach Acknowledgement

To be inserted in the Sponsor/Coach's Personnel File

The formation of _____
has been approved by the Danville School District 118 Board of Education.

I have become the student activity sponsor/coach for _____
_____ and I have read the Danville School District 118 Clubs &
Activities Handbook and the Extra – Curricular Handbook and will follow the policy and procedures for
student activity fund sponsorship at Danville School District 118.

Signature

Date

Name Printed

Danville School District 118

FUNDRAISING APPROVAL REQUEST FORM

Club Activity Athletics

Date of Request: _____

Name of the sponsoring activity or organization: _____

Person(s) responsible for the fundraising activity: _____

Telephone Number _____

Explain why the fundraising activity is being undertaken. Include in your explanation the purpose for which the funds will be used. _____

Describe the fundraising activity (Attach any descriptive materials that may have been received) _____

Date(s) of Fundraiser: Beginning Date _____
Ending Date _____

This section is to be completed by all school sponsored organizations if a product is to be inventoried & sold.

Item(s) To Be Sold	# To Be Ordered	Your Cost Per Item	Total
		GRAND TOTAL	

Note: At the conclusion of the activity an accounting of items sold and/or returned will be required.

Return the form to the Office of the Principal

Signature of Sponsor Date

APPROVALS	Approved	Denied	Initial
Athletic Director			
Principal			
Business Director			

BOARD OF EDUCATION POLICY #7.325 DISCOURAGES DOOR TO DOOR SALES BY STUDENTS AS A PART OF ANY FUNDRAISING ACTIVITY

Danville School District 118
Fundraiser Inventory Reconciliation

Club Activity Athletics

Sponsor/Coach: _____ Extension : _____ Campus: _____

Club/Organization: _____

Type of Fund Raiser: _____

Date(s) of Fund Raiser: _____

Location of Fund Raiser: _____

			<u>Quantity</u>	x	<u>Per Item Cost</u>	=	<u>Total Cost</u>
(1)	Inventory Ordered	(+)	_____	x	_____	=	_____
(2)	Previous Inventory on Hand	(+)	_____	x	_____	=	_____
(3)	Items Available for Sale	(=)	_____	x	_____	=	_____
(4)	Items Sold	(-)	_____	x	_____	=	_____
(5)	Items Returned to Company	(-)	_____	x	_____	=	_____
(6)	Ending Inventory	(=)	_____	x	_____	=	_____
(7)	Actual Deposits from Sales	(+)	_____				
(8)	Expected Deposits from Items Sold <i>From (4) above</i>	(-)	_____				
	Over or (Short) Variance	(=)	_____				

Explanation of Variance: _____

 Sponsor/Coach Signature Date

 Student Officer Date

Approval: _____
 Principal Date

Approval: _____
 Athletic Director Date

Danville School District 118

Club Receipt Record Form Instructions

This form will make it easier to keep track of product inventory, the number of products issued to students and the number of products sold. The sponsor /coach can also track receipts by student for comparison with deposits at the end of the fundraiser.

The club name, type of fundraiser, sponsor/coach's name and dates of fundraiser should be entered in the top area of the form.

Each line can be used for separate students or separate forms can be used for each student. On each line, the following information should be entered:

Student's name
Number of items assigned to student
Student's initials acknowledging receipt of products
Cost of each item
Total cost of items assigned to student
Number of items sold
Total cash value of items sold
Remaining number of items assigned to student (# items minus # sold)

The columns are totaled for # of items, total item cost, # sold, total item sales and inventory balance. These figures can be useful for keeping track of the products used in each fundraiser.

The original **Receipt Record Form** should be maintained by the Sponsor/Coach and available for student officer inspections.

DANVILLE SCHOOL DISTRICT 118
Club Receipt Record

Club

Activity

Athletics

Club/Class

Type of Fundraiser

Sponsor/Coach

Date(s)

	Student's Name	# of Items	Initials	Cost/Item	Total Item Cost	# Sold	Total Item Sales	Inventory Balance
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
	Totals							

Sponsor/Coach Signature

Date

Student Officer

Date

Attach a copy of completed form to the Fundraiser Reconciliation Form.

Danville School District 118

Attendance/Ticket Report Form Instructions

- Each cashier should be assigned a starting cash box with pre-counted money for making change. Each cashier should complete an **Attendance/Ticket Report** to be turned in with the cash box when cashier assignment is over.
- A ticket tally device will be provided for ease of counting entrants.
- When a cashier's assignment is over, his/her cash box and completed **Attendance/Ticket Report** is handed over to a designated person, who will verify the revenue amounts and sign next to "Checked by" on the form. The designated person accepting the revenue for safekeeping inside the building or for bank deposit will sign next to "Received by."

Complimentary tickets should be noted on this report, but should not be included in the calculations. They can be entered with a zero "Cost per Person" or noted in the "Remarks" section. The number issued, ticket numbers and an explanation of to whom tickets were given must be included.

A copy of completed **Attendance/Ticket Reports** must be attached to the deposit slip. The **Attendance/Ticket Report** and a copy of the **deposit slip** should be maintained by the sponsor/coach.

DANVILLE SCHOOL DISTRICT 118
ATTENDANCE/TICKET REPORT

Cashier _____

Event _____

Date _____

Note: Total Revenue = (Amount Per Ticket X Total Sold)

Cost Per Ticket	Start Number	Stop Number	Total Sold	Total \$ Revenue
Total \$ Revenue Column:				

Cashier Signature: _____

Checked By: _____

Received By: _____
Date

Remarks: _____

Original completed form should be maintained by the Sponsor/Coach. A copy of this form should be attached to the deposit slip.

