

# STUDENT ACTIVITY/ATHLETIC TEAM ACCOUNT HANDBOOK

## 2025-2026 SCHOOL YEAR

### **Handbook Overview:**

This student activity handbook is designed to assist student activity advisors, coaches, and building principals in effectively operating their student activities, individual team accounts, and building principal funds in accordance with district guidelines. For the purposes of this document, an advisor/coach is a district employee who manages, or assists students, in managing a student activity, whose financial transactions are accounted for in one of the funds noted below. Nevertheless, the cash handling, purchasing, and other information noted in this document apply to all district employees.

**Note: Cash handling and purchasing procedures in this handbook apply to all funds.**

Accounts in Fund 300 are used to account for those programs in which students participate but do not manage. These include the individual athletic programs, Robotics Club, Band, the High School Musical, Washington, D.C. trip, Drama Club, the Middle School Music Fund, and Ambassador's Club.

Accounts in Fund 200 are used to account for programs in which students participate and manage (i.e. clubs and class accounts). These programs would typically have a student body, student officers (President, Vice President, Treasurer), and a faculty advisor.

Accounts in Fund 018 (Public School Support Fund), are used to account for programs managed by each of the building principals.

Please read this manual and comply with its guidance. The District's treasurer should be consulted whenever there is a question or assistance is needed. Following the manual and asking questions if unclear of how to handle a situation will help advisors manage a successful student activity and benefit the students of Wapakoneta City Schools.

**Please note, any words that are highlighted in blue and underlined indicate a link to the referenced form.**

## **Student Activity Advisor/Coach**

Being a student activity advisor or coach is an important job with serious responsibilities. The advisor is expected to guide the students' activities to ensure positive learning experiences. The advisor is also responsible for ensuring financial transactions related to the student activity are properly conducted and recorded in accordance with the law and district requirements. Advisors are held accountable for funds entrusted to them, and may be personally liable for the loss or misuse of such funds. (Note: reference to advisors throughout this document also includes coaches managing an individual team account run through the District's financial system, as well as building principals.)

It is the responsibility of each advisor to obtain student activity education. To fulfill this educational requirement, **all** advisors must complete the following:

1. Complete the online training. A ten point quiz must be taken and passed with a score of 10/10.
2. Following the completion of the online training and sharing of the quiz results, the advisor must contact the treasurer to review and complete their Purpose Statement and Budget (PS&B) for the coming school year.

**Note:** Advisors who have not completed the student activity education and updated their corresponding Purpose Statement and Budget with the treasurer will not have access to their accounts. Budgets have been loaded into USAS, however no requisitions will be approved by the Treasurer until these items are complete.

Each advisor should monitor his/her account's financial activity and balances. It is also important for the principals and athletic director to regularly monitor the account balances and activity of each student activity/individual athletic account for their school. Monthly reports will be emailed to advisors/coaches upon month-end closing in order to allow for this review.

## **Negative Balances**

Negative balances will not be allowed. No budget will be increased above the amount of cash already available for expenditure. In certain circumstances, permission may be granted by the treasurer to allow a negative balance if a student activity group is required to have a purchase order up front for fundraising items prior to the cash being received for the fundraiser.

## **Quick Hints**

- All district funds collected must be paid into the district and deposited into district bank accounts.
- Checks received for fundraisers should never be made out to an individual. Checks should always be made out to Wapakoneta City Schools.
- Employees should never pay vendors, field trip admissions, boosters, or any other person or entity using undeposited district funds.
- Employees should never "reimburse" themselves from undeposited district funds.

- District funds may only be deposited into a district bank account. No bank account may be established in the District's name without the written approval of the treasurer.
- The District's federal tax identification number must not be used for the establishment of a bank account or any other purpose, without the written approval of the treasurer.
- PTO, Boosters, etc. are not considered district funds therefore should not be collected by an employee, nor kept in a school safe. District funds must not be commingled with personal or non-Wapakoneta City Schools' funds, such as funds from PTO's or booster clubs.
- Funds must be placed into the appropriate account, based on the activity's purpose. Two (or more) activities sharing the same advisor/coach does not allow for funds from one activity to be deposited and or paid from another activity's account.
- Reimbursement will only be made to staff when a purchase order is completed prior to the purchase being made.

## **Related Board Policies**

District policies drive the procedures in place for Student Activity/Individual Athletic Accounts, as well as all financial processes. Below is a reference of some of the most relevant policies as it relates to Student Activity Funds. All Wapakoneta City Schools' board policies can be accessed [here](#).

Board Policy 4231 – Outside Activities of Staff

Board Policy 5830 - Student Fundraising

Board Policy 6152 - Student Fees, Fines and Charges

Board Policy 6320 - Purchases

Board Policy 6600 - Deposit of Public Funds: Cash Collection Points

Board Policy 6605 - Crowdfunding

Board Policy 6610 - Student Activity Fund

Board Policy 7230 - Gifts, Grants and Bequests

Board Policy 7510 - Community Use of District Premises

Board Policy - 8550 - Competitive Food Sales

## **Budget & Purpose Statement Form**

A Budget & Purpose Statement Form must be submitted annually to the Treasurer's Office for each active student activity/individual athletic fund and principal's fund. Upon review by the Treasurer, it will be placed on the board agenda for approval by the Board of Education.

The following fields on each form must be completed:

- Activity advisor name and email address
- School Year
- Activity Name
- Purpose Clause
  - This field defines the reason for the student activity/individual athletic fund and principal's fund and how the money will be spent. Expenses listed must be consistent with the purpose documented or they will not be approved.
- Fund/Account
  - The name of the student activity fund or individual athletic fund can be documented in this field. It does not have to be the numeric fund identifier from the monthly forms emailed by the treasurer's office.
- Planned Fundraisers
  - List all anticipated fundraisers and the estimated amount of money to be collected.
  - Examples: Donut sales, donation drive, t-shirt sales, ornament sales, ticketed events such as dances, class fees, vending machine commissions, etc.
  - Note: A Fundraiser Form **MUST** be completed and approved for all fundraisers **PRIOR** to the start of the fundraiser. This form will be covered in more detail later and is required even if you are not "selling" an item.
- Estimated Expenditures
  - List all applicable expenses related to the following:
    - Fundraisers documented in the Planned Fundraiser section
    - Field trips - admission and cost of transportation
    - Personnel - expenses incurred for the cost of security of custodial overtime for planned events
    - Equipment
    - Supplies
    - Charitable donations
    - Scholarships
    - Misc. Other Expenses not identified above

The Treasurer will set initial appropriations equal to the cash amount available on July 1 of the new fiscal year and will document this amount on the form. Appropriations will be increased as funds are received throughout the year. If an advisor plans to spend more money than documented on the form, a revised form must be submitted to reflect the increase.

The Budget & Purpose Statement Form can be found [here](#).

## **REVENUE MANAGEMENT (Money Collected)**

### **Cash Handling Procedures:**

Deposit guidelines state that any funds collected must be deposited within 24 hours.

Prior to giving the funds to the building secretary for deposit, the following needs to occur:

- Funds are counted and recorded on a Cash Transmittal Form by the staff member who collected the funds. Please contact the treasurer if a cash transmittal form is needed.
- If checks are collected, list all checks separately on the cash transmittal form as well as on the deposit slip. A separate list can be used when more checks are received than space provides for on the cash transmittal form. An example can be found here: [Deposit Support](#)
- Adequate supporting documentation must be attached to each cash transmittal maintained with the building secretary. See below for examples of support that should be maintained.
- If the person completing the deposit is not the same person who collected the funds, a second count should be done, preferably in the presence of the person who collected the funds.
- The person who collected the funds documents their name on the cash transmittal as "Collected by."
- The person completing the deposit documents their name on the cash transmittal as "Deposit Prepared by."
- If the person collecting the funds completes the entire deposit procedure (meaning funds never change hands), no signature is required on the "Deposit Prepared by" line.
- The cash transmittal should be forwarded to the treasurer by the building secretary for entry into the accounting system.
- The advisor should keep a copy of the cash transmittal.
- Change funds should be clearly separated from amounts to be deposited.
- PTO/Booster funds should not be kept in a district safe.

### **Receipt Entry into District Accounting System:**

The treasurer will enter the receipt into the District's accounting system. At the end of the month, each advisor will receive a detailed listing of all receipts posted as part of the monthly financial packet. The advisor should review the listing to make sure all receipts were posted properly.

### **Supporting Documentation Requirements:**

The required documentation needed varies based on the source of the revenue. The documentation needed is provided below:

#### **Student Payments** - Examples: Class field trips, yearbooks, etc.

Must provide at least ONE of the following:

- Duplicate receipts (If a receipt book is needed please contact the Treasurer's Office.)
- Receipt log
- List of students (including payer name, student name [if different than payer] and amount per payer) The following form can be used: [Deposit Support](#)

#### **Ticket Sales** (Non-Athletics) - Examples: dance admissions, concert admissions, etc.

Must provide at least ONE of the following:

- Signed Ticket Inventory Control Log (If using a roll of tickets)
- Online Ticketing Report (if selling tickets through Hometown Ticketing)

**Sale of Purchased Goods** - Examples: apparel sale, candy sale, catalog sale, book fair, etc.

Must maintain the following (not all-inclusive):

- Sales report (from vendor) or a list of all items (sold, unsold, damaged, etc.)
- Order forms for catalog sales
- Copy of the Book fair financial worksheet

**Other Sources** - Examples: commissions, car washes, donations, etc.

Must provide the following:

- Detailed description of the revenue source (i.e. senior class car wash donations, bake sale donations, baseball tournament concessions, camp registration fees, etc.)
- If payment is made with a check, a copy of any award letters (if a grant or large donation) should be included.
- If donations are provided by multiple donors, a list of donors and amounts should be included so they can be recognized by the board of education.

### **Online Payment Procedures:**

If a student activity fund or individual athletic fund would like to sell tickets, receive donations, or collect camp registrations online, two online options are available: Hometown Ticketing and Myschoolbucks. Fees associated with using these two platforms are generally paid by the user, but can be absorbed by Wapakoneta City Schools in some situations.

### **Hometown Ticketing:**

Hometown Ticketing is primarily used for ticketed events, such as performances or dances, but can also be used for camp registrations, event registrations, club dues and donations. If you wish to use Hometown Ticketing to sell tickets or collect payment for registrations, etc. please see the Athletic Secretary in order to set up the event. Separate links will be provided for each event so that it can be shared or placed on the district's website. Debit and credit cards are accepted online and in some instances can also be accepted if ticket sales are sold at the door. Cash and money orders can also be accepted. An audit report can be printed at the end of the sales in order to balance revenue deposited with the anticipated revenue to be collected.

### **Myschoolbucks:**

All fees/products set up in Myschoolbucks can be paid by parents or students in two ways:

1. Online payments via credit/debit card/EFT using the Myschoolbucks portal. **Note:** If parents are using the portal for the first time and do not have login credentials, they will need to create an account before making a payment.
2. Payments by cash/check/money order/credit or debit cards can be made at each building.

In order to have a fee added to Myschoolbucks, please contact, Angie Sparks, Treasurer.

## **Fundraising Activities:**

Prior to all fundraising activities, advisors must have a completed and approved Fundraiser Form. Upon completion of the form, it will be submitted to the respective building principal or athletic director, and the Superintendent through the electronic workflow in SCView. A copy will also be emailed to the individual completing the form. At the conclusion of the fundraiser, the advisor/coach must complete the Sales Final Form, which will be submitted to the Treasurer's Office through the electronic workflow.

The advisor/coach is responsible for monitoring his/her group's fundraising activities. This responsibility includes maintaining complete documentation for fundraising activities, including all receipts and expenditures. The advisor's responsibility also includes securing and protecting any goods purchased for a student activity event or fundraiser.

If merchandise is issued to students to sell, such as candy or coupon books, the advisor must keep documentation showing:

- Amount of merchandise issued to each student
- Amount of merchandise returned by each student
- Amount of money paid by each student
- Amounts due from each student but uncollected

Supporting documentation for fundraisers must be submitted to the treasurer's office along with the cash transmittal and Sales Final Form respectively. The treasurer's office will file this supporting documentation with the Sales Final Form.

The following are some examples of fundraising activities that require additional guidance.

### **Concession Stand Sales**

Inventory records should be maintained for concession sales. The inventory record should document all items purchased for resale, the resale price, ending inventory, and the amount sold. The total items sold multiplied by the sales prices for all items should agree to the cash deposited with the treasurer. Contact the treasurer's office for start-up change.

### **Games of Chance**

The District will allow 50/50 drawings at events. A raffle may be held, but all prizes must be approved beforehand. In no event shall any of the raffle prizes include alcohol. Games of chance other than these will be prohibited. Contact the treasurer's office for start-up change.

### **Ticketed Events**

Online ticketing is available for non-athletic general admission events (i.e. dances, concerts.) Cash handling procedures MUST be followed for all ticketed events.

Athletic scrimmages are not permitted as fundraisers.

## **General Admission Events (Non-Athletic)**

- District issued tickets or Hometown Ticketing may be used for any event requiring payment for admission (i.e. talent shows, plays, dances, concerts, etc.).
  - Donations taken at the door, in lieu of a true admission, does not require a ticket log so long as it is truly a donation and not a “recommended” amount that must be paid to enter.
- Ticket sales must be recorded on a Ticket Inventory Control Log or via the corresponding online ticket sales report (audit report) from Hometown Ticketing.

## **Athletic Events (WCS - Regular Season)**

Hometown Ticketing will be used for any event requiring payment for admission (i.e. athletic contests, previews, etc.) Cash will be accepted at the gate.

- Ticket sales will be recorded via the corresponding online ticket sales report (audit report from Hometown Ticketing)
- Cash/checks will be accepted prior to the event and at the door.
- A change fund will be provided to the Athletic Secretary. The ticket reconciliation form provided by the athletic secretary must be completed if using a roll of tickets for the event.

## **Athletic Events (WCS - OHSAA Tournament Games)**

All OHSAA event tickets are sold online by OHSAA. Upon completion of the event, OHSAA will reconcile the gate receipts and the expenses for the event and either send a check for the difference owed to WCS or request payment for the amount owed to OHSAA since cash is now required to be an option for payment at the gate. All funds received from OHSAA are to be deposited into fund 022. Game workers will be paid using the same procedures for regular season games.

- Rates for game workers will follow the WCS rates for all positions.
- If a position is not included in the WCS rates, then the tournament manager may specify the amount the position should be paid and will be signed off on by the superintendent.

## **Ticket Reconciliations**

Each year, the treasurer is responsible for reconciling event tickets sold to the actual money received for tickets using the event audit reports from Hometown Ticketing.

**No online-fundraising campaigns should be utilized.**



## **EXPENSE MANAGEMENT (Money Spent):**

### **Purchasing Procedures**

A requisition must be entered, approved and converted to a purchase order prior to placing an order. The Athletic or High School Secretary will enter all requisitions for student activity/individual athletic funds at the High School and the building secretary at each of the other buildings will be responsible for entering requisitions for their respective buildings.

Purchase orders are required for all expenses (excluding payroll and benefits), including:

- Payment for services (i.e. consulting, catering, etc.)
- Purchase of items to be sold (for a fundraiser)
- Transportation (to and from an event or field trip)
- Supplies
- Equipment

Note: If requesting a blanket purchase order for supplies, you will be required to know the purchase order number when requesting the purchase or the use of the credit card so that the secretary can determine how much money is left on the purchase order. It is first and foremost the student activity advisor/individual athletic team coach's responsibility to know how much money is available to spend on a blanket purchase order. The credit card will not be given unless enough money is available to cover the purchase.

### **Gift Cards**

The purchase of gift cards is permitted for incentives/rewards for students. Gift card purchases for staff recognitions should be on a very limited basis and be \$25 or less. A gift card log must be maintained for each purchase. The log should be signed by the student/staff member receiving the gift card as proof that it was received by them. Gift cards distributed to staff as a recognition will be placed on their pay stub as a memo entry and taxed accordingly (unless purchased with funds from an 022 fund).

### **Clothing Purchases**

Clothing purchases may be made for students. If group shirts are purchased for an event, such as for a camp, the article of clothing may be purchased for an advisor as well in order to maintain uniformity with the group. If the article of clothing exceeds \$15, the cost of the clothing item will be placed on the advisor's payroll record as a taxable item, in order to follow IRS regulations. The purchase of clothing for adults from these funds for other reasons should be kept to a minimum since these funds are generally raised by the students for their activities. In the event that clothing is purchased, it must have been included on the budget and purpose form that was approved by the Board. The cost of the clothing will be placed on the individual's payroll record as a taxable item.

## **Meals**

Principal funds were established to support student needs within each building. However, an occasional meal or other food recognition may be provided with these funds for building staff to show appreciation for their dedication to the students.

Individual team accounts and student activity funds were established to support the activities of the individual team or student activity. In no circumstances should these accounts be used to purchase meals for advisors/coaches if students are not present.

A requisition must be submitted prior to the meal being purchased. Please provide the details to the building or athletic secretary so that a requisition can be created.

No tips are allowed unless automatically applied on the bill by the restaurant due to the number of individuals being served.

## **Student Meals - Athletic Fund**

The following process should be followed in order to request student meals being paid for by the main athletics fund (Fund 300-0000):

1. Coach completes left side of Athletics Professional Leave form of estimated costs. Include coach meals (\$40/day) and athletes' meals (\$20/day). Submit form to Athletic Director and Superintendent for approval.
2. After approval by the Athletic Director and Superintendent, give the form to the Athletic Secretary to enter the requisition into SCView to cover estimated expenses. The district credit card will be provided to purchase the meals.
3. Upon completion of the event, the coach will complete the right side of the form with actual expenses and attach receipts. Coach should also record each athlete's name on the back of the professional leave form to document who received meals for the event. The coach will then sign the form and give to the Athletic Director for approval. Attach receipts to the approved professional leave form and submit to Accounts Payable for reimbursement/payment.

## **Reimbursement Procedures:**

Staff are permitted to be reimbursed for purchases made personally, for school-related items. In order for this to occur, there are multiple steps that must be followed.

1. A requisition, with the staff member as the vendor and detailing the items to be purchased, must be in place before a purchase is made.
  - a. This requires discussion and approval from the appropriate administrator.
2. Once the purchase order is in place, items can be purchased personally.
  - a. The items purchased must be consistent with the details on the purchase order.
3. Following the purchase(s), a detailed receipt (including vendor name, date, specific details of items purchased, amounts, etc.) must be submitted to Accounts Payable for processing.

**NOTE: Sales tax will NOT be reimbursed on a reimbursement po. If sales tax is paid on an item using the District's credit card, the individual making the purchase must either return to the store to get the tax removed or reimburse the District for the sales tax amount.**

### **Conferences**

In some instances, student activity/individual team fund accounts may be authorized to pay for conference registrations for coaches to attend clinics. This is on a case by case basis and must be discussed with the Athletic Supervisor and Superintendent prior to occurring.

### **Commissions**

The IRS has issued an opinion which provides that tax exempt entities which confer a private benefit on an individual for participation in fundraising on behalf of the entity are in violation of the requirements for tax exempt status, which could result in large fines and penalties from the IRS. Therefore, no commissions shall be paid to students participating in fundraising activities. Funds raised to support an athletic team or student activity organization should inure the benefit of the entire team rather than certain individuals.

### **Payment for Services**

In order to avoid issues with the Ohio Ethics Commission, payments to family members owning a business or to businesses owned by District-employed personnel should be avoided. No head coaches shall receive payment for working at a camp organized by them during the off season. No coaches should receive payment for organizing a fundraiser. Organizing a fundraiser is optional and not part of the job responsibilities. The funds raised are to benefit the team/organization as a whole and not a coach.

### **Dormant Funds**

Student activity accounts which have had no activity for a full fiscal year may be declared dormant and considered for closing. The treasurer will review these accounts annually and review with the building principal to determine which potentially dormant accounts can be closed. Any remaining cash balance in these accounts will be distributed to an appropriate account.

In order to close a dormant account, the following needs to be submitted:

1. Submit a Budget and Purpose Statement for the account to be closed.
  - a. The activity purpose should state "Closing of Dormant Account."
  - b. There should be no estimated receipts.
  - c. Estimated expenditures should equal the cash available in the account and should be labeled as "close dormant account."
  - d. The account where the remaining funds will be transferred should be included in both the Activity Purpose and the description of the expense.
2. Submit a Budget and Purpose Statement for the account receiving the funds from the dormant account.

- a. The funds should be added as an estimated receipt and be labeled as "Dormant Account transfer from Fund-SPCC).
3. The dormant account will be closed upon approval of the board of education.

### **Wapakoneta Athletic Boosters**

The Wapakoneta Athletic Boosters exist to support the athletic programs of the District. Prior to starting a fundraiser, please contact the Athletic Boosters to see if they would provide funding for the items you were going to raise funds for. They may be willing to cover the cost so fundraising does not have to occur. They meet monthly. The Athletic Director can provide the meeting dates.

Please review the quiz sent via email. No requisitions will be approved by the treasurer until the quiz is completed with a 10/10 and a Budget and Purpose Statement Form submitted.