

Activity Fund Manual

August 12



Waukeee Community Schools

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GUIDING PRINCIPLE:

Student Activity funds are considered “public funds” and are subject to the same statutory requirements of the public funds in a School District. Public funds are regulated by Section 31 of the Constitution of the State of Iowa and must operate under the premise that public funds may only be spent for the public benefit.

All accounts maintained in the Student Activity fund are under the financial responsibility of the Board of Education. Policies are established by the School Board and procedures developed by District Administration to establish internal controls over these funds and to ensure that those handling these funds maintain compliance with all state laws and regulations as well as local policy.

This manual has been developed to assist all employees who deal with Student Activity Funds in understanding the rules and regulations of public funds and to outline the procedures established by the Waukee Community School District to ensure compliance of these regulations.

CASH HANDLING PROCEDURES REVENUES & DEPOSITS

Secondary Level

Whenever possible cash collections should be received directly from students in the building or AD office and issued a receipt by the building secretary or AD secretary. If a coach/sponsor or teacher collects money directly from students for any purpose, these proceeds should be turned in to the building or AD secretary daily and a receipt issued to the coach/sponsor. In addition, if the coach/sponsor or teacher collects money, a log or spreadsheet should be kept listing at a minimum the student name, amounts received, and check number or amount of cash. Student activity money collected should be taken to the main office the day it is collected. Money should never be kept overnight in a desk drawer, etc. Money shall be locked up at all times in the main office safe and should be deposited within a few days by the building secretary or AD secretary. The building secretary or AD secretary will then immediately forward a copy of the deposit summary sheet to the business office. The Accounts Receivable Specialist will verify the amount on the deposit slip from the bank with the deposit summary and enter into the accounting software. The Activity Bank account is reconciled each month by the Director of Business Services. Refer to the Cash Handling Procedures manual for specific procedures.

Elementary Level

Money collected at the Elementary level will be deposited at the bank by business office personnel. All money collected will be counted and verified by the elementary secretary before forwarding to the business office. Money should never be kept overnight in a desk drawer, etc. Money shall be locked up at all times in the main office safe and should be sent to the District Office same or next day. The Accounts Receivable clerk will re-count the moneys received from the Elementary schools before preparing a receipt and deposit slip. A log, spreadsheet or other form of record shall be maintained at the elementary level to verify moneys received from individual students. This log shall be prepared by the employee collecting the money from the students and should include at a minimum the student name; amounts received, and check number or cash. Student activity money collected should be taken to the main office the day it is collected. Refer to the Cash Handling Procedures manual for specific procedures.

EXPENDITURES/PURCHASE PROCEDURES

Purchase Orders

All purchases made through an account in the Student Activity Fund must follow the same purchase procedures and guidelines established for all school district funds. A purchase order must be completed and approved by the Athletic Director or Building Principal prior to any purchase or order. Failure to follow appropriate purchasing procedures may result in the employee being help personally responsible for incurred expenses.

Check Procedures

The Business Office will issue payment once an invoice is verified against an approved purchase order and a packing slip or other verification of receipt of goods or service. Once this verification is complete the invoice will be placed on the board report for approval at the next school board meeting. All payments issued by the district, including payments from the Student Activity Fund, require board approval

Registration Fees

To request payment for an entry fee or registration, attach a copy of the completed registration form with the purchase order. We do not pay off purchase orders and need this for verification purposes. Please indicate whether the registration form has been sent or needs to be mailed along with the payment.

Employee Reimbursement

Employees should avoid paying personally for items. If the vendor will not accept a Purchase Order, Contact your Activities Director for other purchasing options. The employee Reimbursement Claim Form can be in iVisions in the Document Center. The Reimbursement Claim Form should be completed by the employee and approved, coded, and signed by the building Principal or Athletic Director. Receipts must be attached to all Reimbursement Claim Forms. Reimbursements will be sent via Direct Deposit to the employee's bank account. Please note that a credit card slip is not sufficient documentation for a reimbursement. An itemized receipt will be required for all claims including reimbursement request for meals. Sales tax will not be reimbursed by the district. The completed and approved Claim Form and documentation should then be sent to the Business Office for processing.

Mileage Reimbursement

When possible, if an employee is traveling on District business, every attempt should be made to drive a school vehicle. Reservations are made online through the operations department. A valid driver's license is required before being allowed to drive. Only school employees are allowed to drive school vehicles.

For approved travel, an employee may request reimbursement for mileage. The Reimbursement Claim Form should be used for this request. The forms should be completed with the actual miles indicated on the form. Please include on the form the date, destination, and purpose of the travel. The Claim Form should then be approved, coded and signed by the Athletic Director or Principal and sent to the Business Office for processing. If the request is for multiple trips, a log may be kept and attached to the Reimbursement Claim Form. Refer to Board Policy 803.9.

ATHLETIC/ACTIVITY EVENTS

Athletic Gate Receipts and Activity Event Admissions

The Waukee District has established internal control procedures for handling cash for all athletic/activity events to include the following. Cash or change boxes should be established with a specified amount. The amount of the required change will be at the discretion of the AD or Principal and generally follow these guidelines:

- During Football season a request for gate change will be completed for each Varsity Football Game. This beginning cash will be deposited with each gate deposit following the game.
- For all other athletic events a request for gate change will be completed for each season. This beginning cash will be used for all games during the season and deposited at the end of the season. This beginning cash will be locked in a safe in the AD's office when not in use.
- For special activity events where admission is charged the amount of change needed will be determined by the AD or Activity Sponsor.
- Pre-numbered tickets will be used for all athletic or activity events.
- Whenever possible, two or more individuals should be involved in the ticket sales process.
- At no time should the ticket seller use the cash to make change or cash checks for individuals.
- At the end of the event, cash should be counted and reconciled to the pre-numbered tickets sold including the amount of the beginning cash.
- A reconciliation form should be completed and signed off by the individuals responsible for counting and reconciling the cash.
- The cash and change box should be turned in to the AD, Sponsor, Principle or designee for depositing immediately after the event.
- See the Cash Handling Procedures manual for proper documentation and handling of cash.

Payment of Officials

Athletic officials and contest judges are paid after the service is performed. The Athletic Payment Request Form should be completed for each official after each event. Social Security numbers must be on file before payment to an official is made. The completed request forms are signed by the AD and forwarded to the Business Office Activity AP Clerk for processing with the next check run. Payment to contest judges and officials will follow these same general guidelines.

Meal Money for State Events

Students and coaches receive not to exceed \$10 per meal when they participate in a state athletic event. The Athletic Director will request this cash by completing a Request for Cash form. A list of students and coaches attending the event should be completed. One copy of this list should be attached to the Request for Cash Form and another copy should be given to the coach with the money. Each student shall initial by their name when the meal money is given to them. These same procedures shall be followed for athletic and activity events other than State Tournament Events where meal money will be needed and it is impossible to obtain receipts for reimbursement or purchase order will not be accepted. The amount per student shall be at the discretion of the AD or Principal but shall not to exceed \$10 per meal.

Workers

Individuals who work at athletic events as ticket takers, announcers, etc are paid per the negotiated Supplemental Pay Schedule. Employees are paid through payroll and other workers are paid through accounts payable. Social Security numbers are required for workers who are not school employees. The Athletic Director will provide the information to the business office for the payment of workers. District employees may sign up to work an athletic event and receive an Activity Pass the following year instead of receiving payment for the event worked. Additional events worked by the employee will be at the rate specified on the Supplemental Pay Schedule.

Request for Change

Event/Visiting School _____ Breakdown:
 Date of Event _____ Number of Ones _____
 Amount of change \$ _____ Number of Fives _____
 Number of Tens _____
 Rolls of Quarters _____
 Rolls of Dimes _____
 Rolls of Nickels _____

Check No. _____ Authorized by _____

Account No. _____
 (revenue account where proceeds will be deposited)

Admissions Record

Event _____ Event Date _____

Paid Admission	Starting No.	Ending No.	Tickets Sold	Ticket price	Total
Adults				\$	\$
Students				\$	\$

Total \$ _____

Total Cash Count \$ _____

Less Beginning Change -\$ _____

Admissions Received \$ _____ → carry over \$ _____

Long or short \$ _____

Deposit Summary

Date of Deposit: _____ Account: _____

Amount of Deposit: \$ _____

Deposited by: _____

**WAUKEE COMMUNITY SCHOOL
Request for Cash**

Event _____

Date of Event _____

Amount of Cash Requested _____

Account to Charge _____

Breakdown:

Number of Ones _____

Number of Fives _____

Number of Tens _____

Rolls of Quarters _____

Rolls of Dimes _____

Rolls of Nickels _____

Authorized Signature

**WAUKEE COMMUNITY SCHOOL
Request for Cash**

Event _____

Date of Event _____

Amount of Cash Requested _____

Account to Charge _____

Breakdown:

Number of Ones _____

Number of Fives _____

Number of Tens _____

Rolls of Quarters _____

Rolls of Dimes _____

Rolls of Nickels _____

Authorized Signature

**WAUKEE COMMUNITY SCHOOL
ATHLETIC/ACTIVITY PAYMENT REQUEST FORM**

Name _____ SS# _____

Address _____
Street City State Zip

Date of Competition: _____ Event: _____

Waukee Community School Employee? (Circle One) YES NO

Duty (Circle One) HS Official PV Official MS Official Supervisor
Ticket Sales Scorekeeper Timer Security

Other (specify) _____

Fee: _____ Account # _____ For Office Use Only

AD/Principal Approval _____

**WAUKEE COMMUNITY SCHOOL
ATHLETIC/ACTIVITY PAYMENT REQUEST FORM**

Name _____ SS# _____

Address _____
Street City State Zip

Date of Competition: _____ Event: _____

Waukee Community School Employee? (Circle One) YES NO

Duty (Circle One) HS Official PV Official MS Official Supervisor
Ticket Sales Scorekeeper Timer Security

Other (specify) _____

Fee: _____ Account # _____ For Office Use Only

AD/Principal Approval _____

FUNDRAISING

Students may raise funds for school-sponsored events and activities. All fundraising activities require approval of the building Principal or AD and follow the guidelines listed below:

- To obtain approval for a fundraiser a Fundraiser Approval form should be completed and signed by the building Principal or AD before the fundraiser begins. A copy of the approved form should be sent to the Director of Business Affairs by the AD or Principal.
- Each fundraiser shall have a specific purpose which can be articulated clearly by everyone involved (school, sponsor, and student).
- Students and parents should be informed of the purpose and goal of the fundraiser.
- District personnel should generally not set an amount that each student is required to raise.
- Rewards to specific students should be minimized or given to the group.
- Prizes awarded by the District shall not be cash or cash equivalents, i.e. gift cards.
- All revenues collected shall be accounted for in the Student Activity Fund and deposited and recorded as outlined in this Handbook.
- All purchases for the fundraiser shall follow the purchasing and reimbursement procedures outlined in this Handbook.

Following completion of any fundraiser, a Fundraiser Final Summary Report should be completed. This report should be given to the AD or Principal and then forwarded to the Director of Business Services. This report will be maintained with the approval form and kept on file for review by district auditors at year-end.

A fundraising event limited to student sales during the school day and proceeds less than \$200 will not be required to complete these forms.

WAUKEE COMMUNITY SCHOOL DISTRICT
FUNDRAISER APPROVAL FORM

Student Group or Athletic Account _____

Coach/Sponsor/Supervisor _____

Date(s) of Fundraiser _____

Purpose of Fundraiser _____

Fundraising Activity _____

If merchandise is to be sold

Items to be Sold _____

Price of Items _____

Selling to Whom _____

Signature of Sponsor/Coach/Supervisor

Date

AD or Principal Approval

Date

WAUKEE COMMUNITY SCHOOL DISTRICT
FUNDRAISER FINAL SUMMARY REPORT

Student Group or Athletic Account _____

Coach/Sponsor/Supervisor _____

Date(s) of Fundraiser _____

Fundraising Activity _____

Brief Summary of how this fundraiser went _____

Total Money Raised _____

Total Expenditures _____

Signature of Coach/Sponsor/Supervisor

Date

AD or Principal

Date

CAMPS/CLINICS

Camps and clinics may be handled differently depending on whether it is sponsored by the school district or privately sponsored using district facilities. Advertisements and other materials should clearly identify whether a camp/clinic is school-sponsored or a privately-sponsored camp.

School-sponsored camps/clinics

All camps and clinics that do not meet the guidelines for privately-sponsored (see below) are considered school-sponsored camps. These camps should be accounted for in the Student Activity Fund and should follow the following guidelines:

- All camps should be scheduled and approved by the district AD's office by completion of the Camp Request Form. The request form shall include projected revenues and estimated expenditures for the camp as well as student fees for the camp. The AD will send a copy of the approved form to the Director of Business Affairs.
- All school-sponsored camps must be run by school district employees.
- Fees collected should be deposited and recorded in the Student Activity Fund as outlined on Page 2.
- A minimum of 10% of camp revenues shall be retained in the Student Activity Fund sport Fundraising account specified on the Camp Request Form.
- Camp expenditures shall follow the purchasing and reimbursement procedures outlined in this Handbook.
- The camp organizer will recruit, assign, and determine payment for all camp workers.
- Employees of the district will be paid through payroll.
- Non-employees will provide name, address, and social security number on a W-9 to permit payment for their services.
- All payment requests for camp workers must be approved by the AD before sending to the business office for processing.
- Workers may not be paid for their services with merchandise.
- Funds generated by the camp must be sufficient to pay all camp expenses and all camp workers including the district's share of taxes and IPERS after the minimum 10% retainage requirement.

Following completion of camp/clinic the sponsor will complete a Camp Final Summary form and forward the completed form to the district AD's office. The AD will send a copy of the form to the Director of Business Affairs. This report will be maintained with the approval form and kept on file for review by district auditors at year-end.

Privately-sponsored camps/clinics

All privately-sponsored camps and clinics would need to be scheduled through the Community Education office. The facilitator of the camp (employee or non-employee) would need to rent the facility pursuant to the Facility Use guidelines. The facilitator would also need to provide a certificate of insurance for liability coverage. The facilitator would be responsible for handling everything (advertising, fees collected, costs of camp, etc) and could not represent themselves as a district coach.

WAUKEE COMMUNITY SCHOOL DISTRICT
CAMP/CLINIC REQUEST FORM

Student Group or Athletic Account _____

Coach/Sponsor/Supervisor _____

Date(s) of Camp/Clinic _____

Grade(s) involved in Camp/Clinic _____

Brief Description of Camp _____

Total Money Raised _____

Total Expenditures _____

Signature of Coach/Sponsor/Supervisor

Date

AD or Principal

Date

WAUKEE COMMUNITY SCHOOL DISTRICT
CAMP/CLINIC FINAL SUMMARY

Student Group or Athletic Account _____

Coach/Sponsor/Supervisor _____

Date(s) of Camp/Clinic _____

Total Revenues _____

Expenditures

T-shirts for camp participants _____

Other Supplies _____

Salary/wages for employees _____

District share FICA/IPERS _____

Payment to other camp workers _____

Other _____

Total Expenditures _____

Profit to be retained in Activity Fund
(Minimum – 10% of Total Revenues) _____

Signature of Sponsor/Coach/Supervisor

Date

AD or Principal Approval

Date

GAMBLING LICENSE

The Waukee School District currently maintains a gambling license. All proceeds from gambling activities must be reported to the Iowa Department of Inspections and Appeals and sales tax must be paid on all gross receipts at the end of each calendar quarter. Gambling activities include raffles, games of skill/chance and bingo. If a Student Activity Group or affiliated school groups such as a booster club, would like to use the gambling license for a fundraiser the following procedures should be followed.

- Contact the AD office to schedule your gambling event and to obtain a copy of the gambling license if needed.
- If a Student group will be using the gambling license as a means to raise funds for their group a Fundraising Request form should be completed and approved prior to the event (see page 11).
- Upon completion of each gambling activity a Gambling Activity Report form should be completed and forwarded to the Business Service Office. (A Fundraiser Final Summary form does not need to be completed in this instance.)
- If a Student group uses the gambling license, the sales tax due will be paid from the proceeds deposited into the Student Activity account for that group.

The Business Services Office will prepare the quarterly gambling reports from the information reported on the Gambling Activity Report form.

GAMBLING REPORT INFORMATION

Organization or group _____

Type of gambling Activity _____

Date(s) _____

Round to the nearest dollar

Total gambling money collected			
	Bingo	0	
	Raffles	0	
	Games of skill.chance	0	
	Total Receipts	0	
Gross Receipts		0	
(calculate by dividing total receipts by 1.06)			
State Sales Tax calculation		0	
Local Option Tax calculation		0	
Total Tax Due		0	

Cost of prizes \$ _____

If prize awarded exceeds \$600 please complete the following

Name of prize winner	Address of prize winner	Social Security Number of winner

Allowable expenses Incurred- if any** shall not exceed 25% of net receipts. Would include such items as rent of building or equipment; promotional expense, overhead expenses and other expenses incurred exclusively and directly as a result of the gambling activity.

Itemized Allowable Expenses

Item	\$Amount

Please make check payable to the Treasurer State of Iowa for the total tax due and return the check with this sheet to Lora Appenzeller Miller at District Office. If you are holding more than one event during a quarter, you can wait and do one check at the end of the quarter.

ETHICAL ISSUES

Iowa Gift Law

Chapter 68B of the Code of Iowa establishes the ethical requirements for state and local governments. According to the Iowa Ethics and Campaign Disclosure Board, the gift law “prohibits officials and employees or their family members from receiving or soliciting gifts from a restricted donor.” A restricted donor would include any person or company seeking to be a party to a sale, purchase, lease or contract with school district. The exception to this law would be for non-monetary items with a value of three dollars or less received from any one donor during one calendar day. The general rule of thumb is for all district employees to avoid receiving any gift from anyone who would have an interest in the actions of the employee or the school district.

When the district orders merchandise from any fund, including the Student Activity Fund, the vendor is not allowed to “throw in” extra items to be given to officials, administrators, coaches or other employees as this is in violation of the Iowa Gift Law.

Purchase of Coaches Attire

Article III, Section 31 of the Code of Iowa requires the public funds, including Student Activity Funds, only be spent for the public benefit. According to the State of Iowa Auditor’s office, it would be difficult to justify that purchasing attire for coaches or other employees benefits the public and recommend that districts refrain from allowing public funds be used to purchase personal items. For these reason all coaches’ attire purchased from public funds, including the Student Activity Fund, remain the property of the Waukee Community School District and shall be returned to the Activities Office upon completion of duties.

MISCELLANEOUS

Donations

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

Establishing personal check account

Pursuant to the State of Iowa Auditor Office, Athletic Director, coaches and other school employees shall not establish separate checking accounts for the purpose of fundraising or any school related activity. Coaches/sponsors and other school employees may not operate school business from their personal bank account.

Personal Responsibility

Failure to follow appropriate procedures as outlined in this manual may force the district to hold an employee personally responsible for incurred expenses.