

5720

**McDONALD LOCAL BOARD OF EDUCATION
WORK SESSION – 7:00 P.M.
REGULAR MEETING – 7:30 P.M.
MONDAY, AUGUST 18, 2014
M.H.S. LIBRARY
MCDONALD, OHIO 44437**

The McDonald Local Board of Education held a Regular Meeting on Monday, August 18, 2014, in the library at McDonald High School, 600 Iowa Avenue, McDonald, Ohio 44437.

The Work Session was called to order at 7:00 p.m. and the Regular Meeting was called to order at 7:32 p.m. by President Tom Hart. Treasurer Bill Johnson called the roll.

Roll Call:

Members Present: Robert Jones, Joe Krumpak, Eric Shehadi,
John Saganich, Tom Hart

Principals Gary Carkido and David Vecchione were present. Superintendent Ken Halbert was not present. A list of visitors is on file in the treasurer's office.

"Notice of this meeting was given in accordance with the provisions of Section 1.450 of the O.R.C. and the Ohio Administrative Procedures Act."

Pledge of Allegiance

Res. 14-164 Approve agenda for Regular Meeting of August 18, 2014

Mr. Jones moved and Mr. Shehadi seconded

Discussion: Add Addendum – Item #8 – Personnel Committee

Yeas: Jones, Shehadi, Krumpak, Saganich, Hart

Nays: None

President declared motion carried

Recognition of Visitors / Audience Participation - None

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Res. 14-165 APPROVAL OF BOARD MINUTES

July 21, 2014 Regular Meeting

Mr. Shehadi moved and Mr. Krumpak seconded
Yeas: Shehadi, Krumpak, Jones, Saganich, Hart
Nays: None
President declared motion carried

Old Business: any Old Business to bring before the Board – None

New Business:

A. Finance Committee -- Joe Krumpak, Chairperson

Res. 14-166 TREASURER'S FINANCIAL REPORT

Treasurer's Financial Report: July 2014
a. Check Register
b. Financial Summary
c. Bank Reconciliation

Upon the recommendation of the district treasurer I move to approve the above financial reports for July 2014.

Mr. Krumpak moved and Mr. Saganich seconded
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart
Nays: None
President declared motion carried

Res. 14-167 CONTRACT -- GYMNASIUM STEPS

Resolution to approve the contract with Wolford's Rolloff, Inc. in the amount of \$11,160.00 for repairs to the high school gymnasium steps. (See Exhibit A)

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Upon the recommendation of the district treasurer I move to approve the above contract.

Mr. Krumpak moved and Mr. Saganich seconded
Yeas: Krumpak, Saganich, Jones, Shehadi, Hart
Nays: None
President declared motion carried

B. Personnel Committee – John Saganich, Chairperson

Res. 14-168 SUPERINTENDENT CONTRACT – FIRST AMENDMENT

Resolution to approve First Amendment to First Amended and Restated Contract of Superintendent. (See Exhibit B)

Upon the recommendation of the Chairperson of the Personnel Committee I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi
Nays: None
President declared motion carried

Res. 14-169 TREASURER CONTRACT – FIRST AMENDMENT

Resolution to approve First Amendment to Treasurer's Contract. (See Exhibit C)

Upon the recommendation of the superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi
Nays: None
President declared motion carried

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Res. 14-170 INTERVENTION PARAPROFESSIONAL/TITLE 1

Resolution to hire Elaine Rupe, 2655 Davis Peck Road, Cortland, OH 44410, on a one (1) year limited contract for the 2014-2015 school year, as Elementary Intervention Paraprofessionals for Title 1 intervention for grades K – 6, at the rate of \$11.00 per hour, 6.5 hours per day, for 183 days, total contract amount \$13,084.50. (Paid for by Title 1 Funds)

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded

Yeas: Saganich, Hart, Jones, Krumpak, Shehadi

Nays: None

President declared motion carried

Res. 14-171 TITLE 1 TUTOR

Resolution to hire the following individuals on a one (1) year limited contract for the 2014-2015 school year, as Elementary Title 1 Tutors for grades K – 6, at the rate of \$17.00 per hour, 6.5 hours per day, for 183 days, total contract amount \$20,221.50. (Paid for by Title 1 Funds)

JoMarie Jones – 825 Oregon Avenue, McDonald, OH 44437

Sarah Rook – 911 Warren Avenue, Niles, OH 44446

Upon the recommendation of the district superintendent I move to approve the above contracts.

Mr. Saganich moved and Mr. Hart seconded

Yeas: Saganich, Hart, Jones, Krumpak, Shehadi

Nays: None

President declared motion carried

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Res. 14-172 CLASSIFIED – ONE (1) YEAR LIMITED CONTRACTS

Resolution to hire classified personnel on a one (1) year limited substitute contract for the 2014-2015 school year. (See Exhibit D)

Upon the recommendation of the district superintendent I move to approve the above contracts.

Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi
Nays: None
President declared motion carried

Res. 14-173 SUPPLEMENTAL CONTRACTS – 2014/2015

Resolution to hire the following personnel on supplemental contracts for the 2014-2015 school year.

Josh Krumpak – Junior High Football Coach, \$2,595.00

Brian Fedyski – Boys Junior High Cross Country Coach, \$1,622.00

Jenn Molinari – Girls Junior High Cross Country Coach, \$1,622.00

Callie Garland – Boys/Girls Volunteer Assistant Cross Country Coach, \$0

Erin Rogers – Boys/Girls Volunteer Assistant Cross Country Coach, \$0

Jeff Dombroski - Volunteer Assistant Golf Coach, \$0

Upon the recommendation of the district superintendent I move to approve the above contracts.

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Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Shehadi
Abstain: Jones, Krumpak
Nays: None
President declared motion carried

Res. 14-174 PARENTAL TRANSPORTATION CONTRACT

This resolution is to declare transportation impractical for certain identified students is presented pursuant to the requirements of Revised Code Chapter 3327, and the procedures set forth by the Ohio Department of Education. The resolution follows careful evaluation of all other available options prior to consideration of impracticality.

The Superintendent of Schools recommends that the board of education adopt the following resolution to pay the parents \$250.00, the same amount as was paid for the 2013-2014 school year.

WHEREAS, the student(s) identified below have been determined to be residents of this school district, and eligible for transportation services; and

WHEREAS, after a careful evaluation of all available options, it has been determined that it is impractical to provide transportation for these student(s) to their selected school(s); and

WHEREAS, the following factors as identified in Revised Code 3327.02 have been considered:

1. The time and distance required to provide the transportation
2. The number of pupils to be transported
3. The cost of providing transportation in terms of equipment, maintenance, personnel, and administration
4. Whether similar or equivalent service is provided to other pupils eligible for transportation
5. Whether and to what extent the additional service unavoidably disrupts current transportation schedules
6. Whether other reimbursable types of transportation are available; and

WHEREAS, the option of offering payment in lieu of transportation is provided in Revised Code; and, therefore, be it

RESOLVED, that the McDonald Local Board of Education hereby approves the declaration of impractical to transport for the identified students, and offering them payment in lieu of transportation.

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<u>PARENT OF STUDENT</u>	<u>SCHOOL SELECTED</u>	<u>GRADE</u>
Christine Smith	The Montessori School of the Mahoning Valley, Inc.	4

Upon the recommendation of the district superintendent I move to approve the above transportation contract.

Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi
Nays: None
President declared motion carried

Res. 14-175 SUBSTITUTE TEACHER

Resolution to hire Taylor Pishotti as a substitute teacher for the McDonald Local School District for the 2014-2015 school year.

Upon the recommendation of the district superintendent I move to approve the above contract.

Mr. Saganich moved and Mr. Hart seconded
Yeas: Saganich, Hart, Jones, Krumpak, Shehadi
Nays: None
President declared motion carried

C. Program/Policy Committee – Robert Jones, Jr.

Res. 14-176 SECOND READING – STUDENT ACTIVITY HANDBOOK

Second reading for a resolution to approve the Student Activity Handbook and to codify the referenced policies. (See Exhibit E)

Upon the recommendation of the district superintendent I move to approve the second reading of the Student Activity Handbook.

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Mr. Jones moved and Mr. Shehadi seconded
Yeas: Jones, Shehadi, Krumpak, Saganich, Hart
Nays: None
President declared motion carried

Principal's Report –

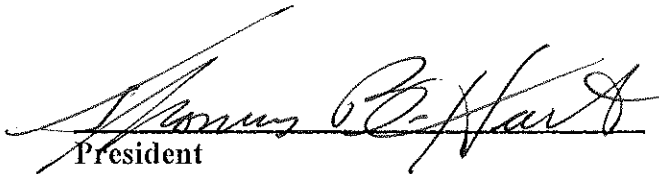
David Vecchione – Open House – 9/3/14 from 6 – 7:30 p.m.

Res. 14-177 ADJOURNMENT

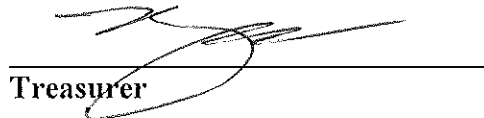
Mr. Shehadi moved and Mr. Krumpak seconded the motion to adjourn the regular board meeting at 7:47 p.m.

Yeas: Shehadi, Krumpak, Jones, Saganich, Hart
Nays: None
President declared motion carried

ATTEST:



President



Treasurer

WOLFORD'S ROLLOFF, INC.
175 OHIO AVE.
MCDONALD, OHIO 44437
330-530-3200

QUOTE:

July 21, 2014

Attention: McDonald Local Schools
Gary Carkido
330-530-7034

Re: Steps Quote

The following quote is for the removal and replacement of gymnasium concrete steps and the 3 pads in front of the steps at the McDonald High School. This quote also includes the removal of hand rails for reinstallation by separate contractor.

TOTAL: \$11,160.00

FIRST AMENDMENT TO
FIRST AMENDED AND RESTATED
CONTRACT OF SUPERINTENDENT
(O.R.C. 3319.01)

THIS FIRST AMENDMENT TO FIRST AMENDED AND RESTATED CONTRACT OF SUPERINTENDENT (this "Amendment"), effective as of August 1, 2014, is entered into by and between the BOARD OF EDUCATION OF THE MCDONALD LOCAL SCHOOL DISTRICT, hereinafter called "Board," and Kenneth A. Halbert, Jr., hereinafter called "Superintendent," upon the following considerations:

WHEREAS, Board and Superintendent were parties to a Contract of Superintendent, dated June 22, 2011 (the "Original Contract");

WHEREAS, Board and Superintendent amended and restated the Original Contract pursuant to a First Amended and Restated Contract of Superintendent, dated 8/19, 2013 (the "Amended and Restated Contract"); and

WHEREAS, Board and Superintendent desire to amend the Amended and Restated Contract in the manner provided in this Amendment;

NOW, THEREFORE, Board and Superintendent, in consideration of the foregoing, do hereby agree as follows:

1. Section 5B of the Amended and Restated Contract is hereby amended to read in its entirety as follows:

"B. Group Insurances

Board shall offer all health, dental, or other insurance benefits being provided to licensed staff members contract is entered into (family plan); provided, however, that Board reserves the right to change carriers or its method of insurance during the Term, as long as there is a substantial equivalency of coverage before and after such change. The cost of the premiums would be split between Board and Superintendent as follows:

Medical/Prescription Coverage: Board Share 100%, Employee Share 0%
Dental Insurance: Board Share 100%, Employee Share 0%
Vision Insurance: Board Share 100%, Employee Share 0%"

2. In all other respects, the Amended and Restated Contract as previously executed and delivered by Board and Superintendent shall remain in full force and effect.

WHEREFORE, the parties have indicated their agreement to the above terms of this First Amendment to First Amended and Restated Contract of Superintendent, effective as of the date first set forth above, by affixing their signatures below:

Kend. Albert, Jr.
SUPERINTENDENT

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOL
DISTRICT

By: [Signature]
President

By: [Signature]
Treasurer

MCDONALD LOCAL BOARD OF EDUCATION
FIRST AMENDMENT TO TREASURER'S CONTRACT

This First Amendment to Treasurer's Contract (this "Amendment") is entered into effective as of August 1, 2014, by and between the McDonald Board of Education, hereinafter called the Board, and William A. Johnson, hereinafter called the Treasurer.

The Board and the Treasurer are parties to an employment contract, effective as of August 1, 2012 (the "Contract").

The Board and the Treasurer desire to amend the Contract in the manner provided in this Amendment.

The Board and the Treasurer for the consideration herein specified, agree as follows:

1. The portion of the Contract entitled "BENEFITS" shall be amended to read in its entirety as follows:

"BENEFITS:

Health Insurance: 100% Board Paid

Dental Insurance: 100% Board Paid

Vision Insurance: 100% Board Paid

Life Insurance: \$50,000 Board Paid

VACATION: None.

HOLIDAYS: None.

SICK/PERSONAL LEAVE: Sick Leave will accumulate at the rate of 1.25 days per month, with a maximum accumulation of 45 days.

PERSONAL DAYS: There will be 2 personal days allowed per year.

LIABILITY INSURANCE: 100% Board Paid

SERS: 14% Board Paid

SERS: Employee Pick-Up 100% Board Coverage

PROFESSIONAL DUES: 100% Board Paid

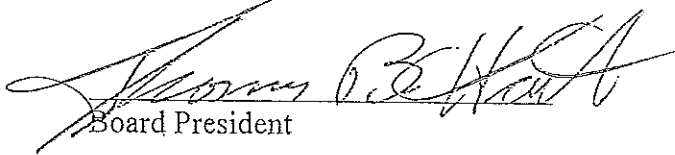
LAPTOP COMPUTER/DATA CONNECTION: The Board will provide the Treasurer with use of a laptop or tablet computer with the same software as maintained on the Treasurer's office computer and wireless "hotspot" hardware; provided that the cost of

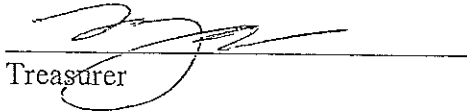
the computer, software and wireless hardware will not exceed \$1,200.00. The computer, software and wireless hardware shall at all times remain the property of the Board, shall be used only for the performance of the Treasurer's obligations pursuant to the contract and shall be returned to the Board promptly upon the expiration or termination of the contract. In addition, the Board shall pay the monthly wireless access charges at a rate not to exceed \$60.00 per month.

CELL PHONE: Board-paid cell phone will be provided for business purposes as defined in the Board Policy Manual."

2. In all other respects, the Contract as previously executed and delivered by the Board and the Treasurer shall remain in full force and effect.

WHEREFORE, the parties have indicated their agreement to the above terms of this First Amendment to Treasurer's Contract, effective as of the date first set forth above, by affixing their signatures below:


Board President


Treasurer

MCDONALD LOCAL SCHOOLS
SUBSTITUTE ROSTER - 2014/2015 SCHOOL YEAR

<u>BUS DRIVERS</u>	\$10.50 per hour
Cox, Jenny	
Dunlop, Steve	
Heyen, Amanda	
Longacre, William (Craig)	
Pignanelli, Joe	
Sloan, Brad	
 <u>COOKS</u>	 \$8.00 per hour
Brown, Lynn	
Chepke, Lori Jo	
Cox, Jenny	
Helco, Mike -----	\$12.05 per hour (OAPSE Agreement)
Pignanelli, Joe	
 <u>CUSTODIANS</u>	 \$8.50 per hour
Esposito, Richard	
Kale, Amanda	
Linden, James	
Mantz, Sherry	
Napolitano, Stephen	
Stitt, Paul	
 <u>DOMESTIC</u>	 \$8.50 per hour
Stitt, Paul	
 <u>EDUCATIONAL AIDE</u>	 \$7.95 per hour
Chepke, Lori Jo	
 <u>NURSE</u>	 \$75 per full day/\$37.50 per half day
Hanson, Patricia	
 <u>SECRETARIES</u>	 \$8.50 per hour
Bokan, Lora	
Chepke, Lori Jo	
Gatta, Becky	
Natoli, Renee	
 <u>STUDY HALL MONITOR</u>	 \$7.95 per hour
Chepke, Lori Jo	

Revised March 6, 2014

Successful Student Activities

Guidance for our Advisors

McDonald Local Student Activity Guidelines

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- I. Welcome to advisors
 - A. Board of Education
 - B. Superintendent
 - C. Principal
 - D. Treasurer

- II. Policies will help guide you
 - A. Student Activity Advisor
 - B. Activity Funds
 - C. Activity Management
 - D. Activity Supervision
 - E. Reporting and Evaluation of Activities and Fund Raising
 - F. Activity Purchasing
 - G. Gate Receipts and Admissions
 - H. Activity Accounting and Auditing
 - I. Cash in Building

- III. Forms necessary for success
 - A. Budget and Purpose
 - B. Requisitions
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- IV. Procedures – Roadmap for your year
 - A. Opening day meeting
 - B. Early September- Budget and Purpose - requisitions
 - C. Your activity fundraisers begin – Handling public funds and accounting
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 - E. Activity Ends – Leave a balance
 - F. Collect your wages

Welcome to McDonald Local



Extracurricular Activities

- Board of Education
- Superintendent
- Principal
- Treasurer

Message from Board of Education to Advisor

Activities exist only upon approval of the Board of Education or its representative as recommended by the school principal. Through the principal, supervision of an activity is your direct responsibility. The licensed, bonded treasurer of the Board of Education shall be charged to write checks and record receipts for your fund (separate account). You and/or your participants should also keep a record of receipts and expenses. You should compare your records to the treasurer's report after each month in which you have financial activity (receipts or expenses) in your fund. Although receipts and purchases can be seen as cumbersome and slow, this is not necessarily the case. If you plan ahead and write your requisitions well in advance of your planned purchase and if you properly complete all forms, sign and date all required items, then your activity will operate at a high rate of speed with little or no problems. Keep the educational growth of the young people in mind when you conduct business and allow your students to actively participate in the accounting and political processes. This will teach them the fundamentals of governmental accounting a system that oversees vast amounts of expenditures throughout this country. The Board recognizes your commitment and devotion to your participants and appreciates the fact that you will spend many hours in your selected extracurricular event. Thank you!

Message from Superintendent to Advisor

So you have decided to enrich the experience of the McDonald Local student body by providing an exciting and interesting activity for them to attend regularly. Of course, these experiences are a great opportunity for our children and young adults to begin learning many things. It is hoped that they will learn a variety of things about their selected club but also many of the skills necessary to contribute to society in a positive manner. Life skills such as open honest discussion, voting, planning, seeing a plan to completion, community service and accounting are often needed for successful clubs or sports. It is the Superintendent's responsibility to see that all board policies are followed except those required of the Treasurer. The key policies pertaining to activities follow this introductory section. If you follow these Board Policies, you will find their intentions are to give you a clear path on how to run a good activity.

Take time to know local policy. We have provided the policies that pertain to activities within this book.

The Principal holds the ultimate responsibility of the activity. He or She determines the advisor, approves requisitions, helps the Superintendent determine if an activity is added or deleted, helps determine if and when you will be paid, and finally, must be consulted on all plans for fundraisers and schedules. The Principal has knowledge of Board Policy and should help you avoid conflicts with the Board. The principal manages ALL ACTIVITIES in his/her building.

Message from Principals to Advisor

As Board appointed supervisor of all activities within my building, it is also my wish to enhance our curricular efforts with some top-notch extracurricular activities. I act as the overall manager of ALL ACTIVITIES within my building. I need to know all plans/schedules for all fundraisers or meetings. Each year every club, sport and activity within my building is evaluated with the Superintendent and a determination is made on the merit of each. If a club has merit, it will be continued the following year. If you have problems please call me first. If you need to purchase something, call me first, if you want to do a fundraiser... call me first. I need constant communications with my activities to ensure that students are learning about planning, organizing, and achieving their goals.

Message from Treasurer to Advisor

I am your Board appointed official keeper of financial records. I make sure that receipts and expenses are credited to your fund (separate account). I am asked by the Board of Education to keep records and compare them with you so that we agree each month on the balances remaining. The Board requires that you annually inform the Superintendent about your intended purpose and your estimated receipts and expenditures. The Superintendent needs this information, as it becomes part of his appropriations for the year. The treasurer will enter these appropriations which will set limits on the amount of money you will be able to spend in any one year. The Board states that you must only retain enough money in the fund to allow a start up fund for the next year's activities. You should not feel obligated to retain large balances in these funds. I may request at any time to review your records and procedures. This is not personal in nature merely a good accounting technique founded in board policy.

Policies of the



McDonald Board of Education

- Advisor
- Activity Funds
- Activity Management
- Activity Supervision
- Reporting and Evaluation of Activities and Fund Raising
- Activity Purchasing
- Gate Receipts and Admissions
- Activity Accounting and Auditing
- Cash in Building

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

TITLE: STUDENT ACTIVITY ADVISOR

QUALIFICATIONS: Certified faculty member preferred and knowledge and/or demonstrated ability as an advisor of the specific student activity

REPORTS TO: Principal/Treasurer

SUPERVISES: Participants

JOB GOAL: Development of the specified student activity as an integral extra- and/or co-curricular function of the McDonald Local Schools

PERFORMANCE RESPONSIBILITIES:

1. Supervision of student participants in all phases of the specified activity
2. Development of appropriate projects to implement the purpose of the specified activity group
3. Cooperate with the respective principals in the organization and operation of the specified activity
4. Schedule and supervise all practices/performances associated with the specified activity
5. Cooperate with student/parent groups whose purpose is furtherance of student activities in general, and/or a specific activity in particular
6. Prepare and submit the Budget and Purpose Statement which includes proposed fund raising activity
7. Prepare and submit the Budget and Purpose Statement to the Principal by September 15th, which includes a fund raising request, for approval prior to the activity

8. Money raised is to be handled according to Board Policy.
9. Submit Profit and Loss Statements to the principal immediately after completion of each fundraiser.

TERMS OF EMPLOYMENT: Salary and work year to be according to the negotiated agreement.

EVALUATION: This job will be evaluated in accordance with the negotiated agreement.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

ACTIVITY FUNDS

The board hereby authorizes the establishment and maintenance of activity funds. The treasurer shall be responsible for the proper administration of the finances of each activity fund in accordance with the provisions of state law and appropriate accounting practices and procedures. All moneys collected shall be deposited in the appropriate activity fund. All payments made from the activity fund shall have the approval of the superintendent or his/her designee and advisor responsible for the fund. Annually, the superintendent shall approve the purposes, estimated revenues, and expenditures of each activity fund. Reserves should be limited to the amounts estimated as necessary for the beginning of the following year's operation.

Moneys raised by student organizations must be expended for the benefit of the students. All checks will be signed by the treasurer.

The board also approves of the establishment of fund 200 in the activity accounts. Funds are to be derived from the commission on the sale of pictures, vending machine profits, and other miscellaneous fundraisers. Moneys are to be used for assemblies, field trips, concerts, student awards, and other expenses for the benefit of the student body.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

ACTIVITY MANAGEMENT

Within the limits established by Sec. 3315.062 of the Ohio Revised Code, the board of education shall include provision for activity programs. Such funds shall be made available to activity programs via the method established by the accompanying administrative procedure.

Rules, regulations and guidelines for administering activity programs shall be detailed in an administrative procedure and supplemental guidelines in compliance with and in support of this policy.

In accordance with the direction provided by the State Auditor's Office the following duties and responsibilities are assigned:

Treasurer - The treasurer of the board of education shall be the treasurer of activity moneys. The treasurer shall have sole responsibility for the enforcement of accounting procedures and internal control procedures including supervision of the annual internal audit to be conducted to verify compliance with board of education policy and requirements.

Superintendent - The superintendent is responsible for administering all board policies, except those required of the treasurer.

Principal - The building principal and/or his/her designee shall be responsible for the approval of requisitions for expenditure of activity moneys and for the management of activity programs under his/her jurisdiction.

Activity Sponsor/Advisors - Activity sponsors/advisors, under the direction of the building principal will be responsible for directing and supervising his/her activity.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

ACTIVITY SUPERVISION

All activity programs, shall exist only upon approval of the Board of Education or its representative, and recommended by the school principal.

Through the school's principal, supervision of all activities and the funds thereof shall be his/her direct responsibility.

A treasurer shall be appointed, provided with a bond security, and shall maintain all necessary record keeping for the principal. The treasurer shall sign all checks for payment purposes.

Sponsors/advisors shall be appointed for all activity groups or organizations to give them direction and supervision.

The Board of Education or its representative reserves the right to at all times evaluate expenditures of fund-raising activities.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

REPORTING AND EVALUATION OF ACTIVITIES AND FUND RAISING

Principals shall meet annually with the Superintendent to evaluate the school year program, giving consideration to the objectives and achievement thereof of the various activity organizations.

Activities that involve fund raising shall be evaluated in terms of educational experience involved, purpose of the funds as well as implications brought upon the community, pupil involvement or professional staff. Fund raising activities not in the best interest of the schools or community shall be excluded from further participation.

Planned activities for the subsequent school year shall be presented to the Superintendent previous to approval for contract purposes or use of facilities.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

ACTIVITY PURCHASING

The principal shall act as an agent in the negotiations of contracts for the supply of goods or services for the activity program.

Contracts of purchase shall be entered into based solely upon price, the quality of merchandise and the services rendered. Monetary contributions, gifts, or things of value are not to be received in order to secure a contract.

All purchases shall be approved by the sponsor/advisor and principal and these approved items indicated on a purchase order. Items or equipment of sizable cost shall be presented to the superintendent for evaluation before actual purchase.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

GATE RECEIPTS AND ADMISSIONS

Admission receipts of school events shall be adequately controlled. The Principal is responsible for the administration and supervision of all phases of school events for which admission is charged.

Admission to those school events for which an admission is charged shall be serially numbered tickets only. However, persons presenting season, faculty, or special passes will be admitted to all events.

Adequate records will be maintained to provide chronological and accounting data for subsequent review and analysis.

Senior citizens of the district (persons 65 years of age or older) may be given a senior citizen guest pass, which shall permit them to attend all activities of the schools, including athletic events, at a reduced rate.

Those guest passes shall represent a small token of appreciation from the Board for all that the district's senior citizens have done for the schools over the years.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

ACTIVITY ACCOUNTING AND AUDITING

Activity funds may randomly be audited by the auditor's office during inspection of the Board of Education records.

The treasurer shall furnish a monthly statement of fund balances to the activity sponsors/advisors and the Board of Education.

The accounting system for activity program funds shall provide for comprehensive information. Activity organizations shall maintain individual records, accounting for all transactions or receipts or expenditure and periodically compare records with those of the treasurer.

BOARD OF EDUCATION
MCDONALD LOCAL SCHOOLS

CASH IN BUILDING

Money collected by school employees shall be handled with good and prudent business procedures. All money collected shall be receipted, accounted for and directed to the proper location of deposit within the following timelines:

1. Amounts exceeding \$1,000 – must be deposited within 24 hours without exception.
2. Amounts less than \$1,000 – must be deposited within two business days.
3. Amounts received on the last business day of the month must be deposited in the same month collected (same day).

In no cases should money be left overnight in schools, except in safes or locked boxes for the safekeeping of valuables, and then only if the amount does not exceed \$1,000. Employees shall be held personally liable for any significant amounts of money lost or stolen through negligence of this policy unless excluded by Board action.

Forms



Formulate Success

- Budget and Purpose
- Requisition
- Purchase Order
- Profit and Loss Statement
- Request for Reimbursement
- Request for Payment of Supplemental

Budget and Purpose Statement

Due: September 15th

Form path: Advisor to Principal to Superintendent to Treasurer retained for records

This form lists all your plans for the year. The Board requires the Superintendent to collect this form from all activities. It should show EVERY fundraiser that you have planned with your group. It should show your matching expenses and it should also show other miscellaneous receipts or expenses. For example, if you are freshman class advisor, the class voted to sell candy. You would show your expected candy receipts as \$1,000 and your cost of candy as \$450. This means that you plan to make \$550 profit to place into the freshman class treasury. The budget and purpose statement tells the Superintendent and Treasurer to budget \$450 for the freshman class to purchase candy. It also tells the Treasurer that even if the cash balance of this account were zero, it would still be OK to purchase the candy because there is a potential for enough profit to cover the cost of the purchase.

This form should also tell the principal that you are planning a candy sale. It is very important to the Principal to know this for many reasons. If we have children selling a certain item, it is best if we don't have several clubs selling the same items at the same time of year. Also, there are often calls made to the office inquiring whether McDonald Students are selling a particular item. The public should feel confident that we know about all fund raising activities and why the money is being collected.

This is the most important form because it communicates with your participants, your principal, your superintendent, your treasurer and in some cases the public.

Any changes in this form **MUST BE APPROVED IN ADVANCE** by administration. NEVER strike out on your own to do an activity. Keep everyone informed about your plans by using this form. Though you are required to list all planned fundraisers in September, you may amend this form if your participants decide to try a new fundraiser during the year. Simply turn in a revised Budget and Purpose Statement when you encounter a change. This means that you should also amend this form if you decide not to do a planned fundraiser.

Recommendations/Suggestions: You may choose to have an organizational meeting of your activity in early September. You can elect officers and make plans for the entire year by filling out the Budget and Purpose Statement. You may then immediately turn in requisitions for the planned expenses. Already then you have taught planning and financial responsibility. You have begun to teach the student the fundamentals of governmental accounting. Shortly after you turn in your requisitions to your principal, you will receive a signed and numbered purchase order. Again, an opportunity to introduce the students to the importance of acquiring permission before expending public funds. Even though your activity may not be active in September, this early meeting will lead to success later as your activity begins to shift to high gear.

Budget and Purpose Statement
MCDONALD ACTIVITY FUND

Activity Title Sports Club Account Number 200-0011
 School Year 1999-2000 Beg. Balance \$712.10
 Purpose To provide funds for our sports program. To help with promoting a summer camp.

Tie your purpose to your expenses. You should be able to match your purpose with your planned purchases

Meeting Dates: 2nd & 4th Wednesday
 (if applicable)

Officers: Pres. Katie Kahl
 (if applicable) V. Pres. Aimee Kalas
 Sec. Natalie Prior
 Treas. Lauren Pitocia

Estimated Receipts		Estimated Expenses		Account Information	
Description	Amount	Description	Amount		
T-Shirt Sale	1,000.00	Cost of T-Shirts	500.00	Beg Balance	712.10
License Frames	225.00	Cost of Pins	390.00	minus Unpaid bills	
Fees	390.00	Beta Club Installation	200.00	Encumbrance available	0.00
		Landscaping	100.00	Cash Balance	712.10
		Assembly	750.00		
		Teacher Day Luncheon	300.00	plus Est Receipts	1,615.00
				minus Est Expense	(2,240.00)
Total Receipts:	1,615.00	Total Expenses:	2,240.00	End Balance	87.10
Total Expenses	(2,240.00)				
Est. Profit or (Loss)	(625.00)				

This group will attempt to sell items on inventory from a previous purchase. Note: no additional expense needed

Expenses with no matching fundraiser This is OK if you have the cash balance to cover

Board requires an ending balance sufficient to start next year's business

Revisions (if needed)

Signature - Activity Sponsor _____ Date (due Sept 15th) _____
 Signature - Principal _____ Date (due Sept 30th) _____
 _____ Date (due Oct 15th) _____

4/4/00
 Date Revised
 Date Revised

Requisition Form

Due Date: Due prior to any purchase

Form Path: Participants and Advisor to Principal to Superintendent to Treasurer who converts requisition to a Purchase Order

The second form we need to discuss is the requisition form. This form is used to communicate to the principal and to the treasurer that you would like permission to purchase something. By Board Policy and State Law, you must acquire permission to purchase BEFORE you order anything. A requisition asks that the Treasurer prepare a document called a Purchase Order. The Purchase Order is a legal contract to purchase something. You may NOT purchase or acquire ANYTHING prior to receiving a signed and numbered PURCHASE ORDER. Do not strike out on your own and acquire something with the hopes of being repaid. It may not be possible to repay you if you did not have a signed and numbered purchase order!

The requisition form is a simple form that you prepare during your planning process. It states that you intend to purchase something, it tells specifically what you want to purchase and the quantity you need. It also states an estimated cost for each item and the company (vendor) from whom you would like to purchase.

It is to be stressed that this is only an estimated cost and does not need to be exact. You can use catalogue prices or call the store for an estimated price. Exact prices will be found on the final invoice. For expediency exact prices are not required but a purchase order can only be extended a maximum of 10% so your estimate must be fairly close to the final invoice.

Recommendations/Suggestions: You can prepare requisitions well in advance and process them if /when needed. A good Budget and Purpose planning session would produce a matching requisition for all planned purchases. The requisitions could be held in your activity folder until three or four weeks (longer on special items) prior to needing the item. Your submitted requisition will be received and normally converted to a signed and numbered purchase order in one week or less. This will allow you three or more weeks to place your order and receive delivery. This is a spacious schedule that will keep undue pressure off all affected people. You won't have Junior Class officers wondering if their decorations will arrive prior to the prom and you won't have maddening telephone calls to pressure vendors and you won't find yourself as an advisor making pressuring phone calls to the financial office to try and speed things along. The old adage "failing to plan is equivalent to planning to fail" is definitely applicable here. Always plan four or more weeks ahead of your event. A final suggestion would be to make sure the form is COMPLETE. If you supply all the necessary information accurately, then there will be no slowdowns.

Purchase Order

Due: Must be completed by the Treasurer's Office prior to ANY PURCHASE

Form Path: Created in treasurer's office from requisition form, copy to advisor, copy to vendor, copy retained

The Treasurer generally places every order by mailing a copy of this form to the vendor. The vendor recognizes a purchase order as a contract. Occasionally under duress, a fax machine or telephone call will be used to transmit the PO number to the vendor. This form is the Board's promise that they will pay the vendor upon receipt of goods or services in acceptable condition and upon the receipt of an itemized invoice. It is the pledge of the Treasurer that the money is now available for the purchase or soon will be available. This is why it is important to show your matching estimated receipts in the Budget and Purpose Statement. It tells the treasurer that the money for the purchase "will be" available as soon as you sell the item such as the roses shown in the sample requisition.

Recommendations/Suggestions: Keep a copy of the purchase order and record the purchase order number so that you can refer to this number when discussing any problems with the vendor or the treasurer's office. Make sure items are received in good condition or the service has been rendered and then sign off on the receiving of the invoice, approving payment, stating you have properly received the order. Return the signed invoice to the Treasurer's Office for prompt payment to your vendor. We like to keep our vendors happy so that they will continue to provide high quality service and supplies in the future.

Purchase Order Numbers appear on treasurer's reports. Always check your reports for Purchase Order Numbers.

Profit and Loss Statement

Due: Immediately following a fundraiser

Form Path: Advisor to Principal to Treasurer

This form is required for audit purposes. It tells the audit team a lot of information in one easy report. It tells what you sold, how many you sold, what price you paid, what price you sold for, the amount deposited with the bank, and what cash shortages you may have encountered. The form should be complete and should include as much detail as possible. The form should refer to PO numbers, Check Numbers and Receipt Numbers. This will enable the auditors to know that you are in constant communications with the Treasurer's office and that you fully understand your fund accounting.

Profit and Loss Statements look similar to Budget and Purpose forms because in a sense it is a miniature version of this form. It lists all receipts and expenses related to a specific event; whereas the Budget and Purpose Statement looks at ALL EVENTS for the year.

Total all receipts and total all related expenses. Subtract your total expenses from your total receipts and that answer will represent your profit (difference greater than zero) or the dreaded loss (difference less than zero).

On this form, it is also necessary to explain any loss of cash. You should justify any cash shortage. Students possibly made incorrect change or student took items to sell and subsequently moved out of district would be two examples of loss justification. Loss justification does not imply guilt it simply tells what may have happened. You should never attempt to "balance" receipts by placing money in the till from your own pocket! Please simply explain what happened. Also it is possible that you purchase items to sell and are unable to sell all of these items. On this form you would state how many items you have remaining on inventory, where the inventory is located and what plans you have for the inventory – (will try to sell 20 spirit flags next season, the flags are locked in the desk located in the High School). This inventory item can then immediately be forwarded on to your next year's Budget and Purpose Statement. It will show up as an estimated receipt with no matching expense. You can see an example of this on the Budget and Purpose Statement enclosed. License Frames are on inventory from a previous year's purchase. During audit, it is possible that the team may want to see inventory so it is a good idea to have your inventory located in a secure place that could possibly be accessed by a custodian during the summer unless you would like to be called during this process.

Recommendations/Suggestions: The Profit and Loss form requires exact numbers. It is no longer OK to estimate receipts or expenses. You should be able to build this form as you progress through your fundraiser. Record your receipt numbers, your purchase order numbers and your check numbers and amounts. You should try to match your records with the report the Treasurer generates and forwards to you at the end of each accounting month (Board Policy). You should immediately notify the Treasurer's Office if you do not agree with the monthly report. Everyone is human and errors will occur on occasion and the mistakes are easy to fix if you find them early. Please help your treasurer's office by keeping an eye on your activity. Have your group look over the statement also. They should be kept aware of their financial picture. Especially involve your elected treasurer.

Request for payment:

I, _____ have performed the duty of advisor/coach for _____
Signature of Advisor/Coach Activity Name

in accordance with all board policies and to the best of my ability.

I, _____ Principal in charge of the oversight of this activity have discussed with the advisor and participants the
Signature of Principal merits of this activity and have found according to Board Policy that:

The advisor has met or exceeded my expectations by providing a good educational experience to the participants.
I have also checked to see if all other tasks required of the principal and or advisor are completed.

I, _____, Superintendent have ensured that the Budget and Purpose Statements were collected at the beginning of
Signature of Superintendent the year and checked with the Principal in charge of this activity and we have determined that this activity has merit and will be continued next year.

I, _____, Treasurer have all necessary forms complete and filed for this activity. This includes:
Signature of Treasurer

Budget and Purpose
The Profit and Loss Statement
All Requisitions and purchase orders
Request for payment form

The year in Review



A roadmap for you

- Opening day meeting
- Early September- Budget and Purpose - requisitions
- Your activity fundraisers begin – Handling public funds and accounting
- A fundraiser ends – Profit and Loss Statement
- Activity Ends – Leave a balance
- Collect your wages

The year in review

The school year will officially begin when the superintendent steps to the podium and welcomes back most of our employees from their summer vacation. Hopefully throughout the summer you have been considering adding to our student's educational experience by taking an opportunity to provide a very valuable service to our youth through your involvement in clubs, activities and sports. Every year we lose good people in these positions and each year we are looking for our own staff to take on these important responsibilities. Please take the time to help our children.

Let's assume you have decided to run a club. What is your next step?

Notify your building principal who will notify the superintendent who will likely issue you a supplemental contract. The contract will state the negotiated amount you will be paid for your efforts.

Early September – Budget and Purpose time of year

Plan your first meeting. Assemble your group and elect officers. Ask your principal for the prior year's budget and purpose statement for your activity. Go over the budget and purpose statement with your group. Let them know that this will act as your plan for the year. The harder you work here, the easier the future. Take the time to teach planning, scheduling and financial preparation. Teach living within your means and planning for success. Teach failing to plan is planning to fail. Teach communication and coordination by involving the building principal in your planning process. He will tell you if your plans conflict with other functions.

Take time in the September meeting to fill out requisitions that you know about since you have planned for them in the budget. For example, if you plan to sell candy at the school play, then you can write a requisition to purchase candy now, you do not need to wait until the last minute. A requisition will soon be followed by a signed and numbered purchase order. AFTER you receive this document then you can start to make arrangements for the purchase.

Your activity begins – receipts and expenses begin to flow

As you begin to make purchases or receive revenue, teach the students how to handle public funds. Teach them the board policy regarding deposit of funds and familiarize them with policies regarding expending public money. At this point, you will begin to receive reports from the treasurer's office. They will list details such as your beginning balance, ending balance and all the receipts and expenditures you made from your fund. Take time to teach the importance of tracking and verifying public funds. Have more than one participant check the reports.

The activity will be more fun and informative to all participants if you keep your group involved in keeping records and checking reports.

Your year will flow smoothly as you progress through your planned fundraisers and activities. You will receipt and expend public funds and you will teach the importance of "leaving a legacy of start-up money" for next year's group. Remember the money raised is generally for the group that is currently participating so please don't leave an excessive amount of cash. Spend their hard-earned money for the good of the current students and allow following years the same courtesy.

A fundraiser ends – Profit and Loss Statement document

At the end of each fundraiser you will turn in a "profit and loss" document. This document lists the exact amount of receipts and exact amount of expenses associated with this fundraiser. It will conclude whether there was a profit or loss from your fundraiser. You are NOT expected to always show a profit. Sometimes there is a good lesson in a loss. We have inventories of license plate brackets, lollipops and refrigerator magnets that prove you don't always select a winner.

One common question is "when is my fundraiser over"? Basically, you do not have to wait until every cent that is due is collected. You always seem to have one or two stragglers that refuse to turn in their money. At the point where you have said this is the final collection, then you can turn in this report and your fundraiser is then over. Please attach a list of students with the amounts owed. You should still try to collect any overdue amounts and make deposits when you are successful. We will credit any receipts to your account but you do not need to revise the "profit and loss" report.

Take care during the year to track your inventory. For example if you purchase suckers to sell for sweetest day and you have 100 remaining, make sure you note what you plan on doing with the remainder. Any plan that is OK'd by the group is OK but please make note of it on the "profit and loss" report. Will sell suckers next year or suckers will be distributed for awards day would be examples of acceptable plans for inventory.

Your activity ends

When your activity is complete and you have signed the "request for payment" form, you will be paid according to the negotiated agreement. We definitely thank you and appreciate you taking the time to enrich the lives of our students!

