

SCHOOL AND NON-SCHOOL STUDENT ACTIVITIES PROGRAMS

The Board of Education recognizes that student activity programs will stimulate student growth and development by supplementing and enriching curricular activities. Membership and participation shall be opened to all students unless there are specific qualifications which must be met.

OBJECTIVES OF THE STUDENT ACTIVITY PROGRAM

1. To develop the traits of good citizenship, such as cooperation, leadership, loyalty, and proper respect for the welfare and rights of others.
2. To develop character and personality by student initiative, participation management and evaluation.
3. Keep students informed regarding school issues and policies.
4. Create respect for and proper care of public property.
5. Ensure that every student and staff member feels they are part of the school life and responsibility for the welfare of the school.
6. Foster and develop desirable school traditions.

The student activity program is regulated by the Ohio Auditor of State, the Ohio Department of Education, and the Board of Education.

The Chief Financial Officer is required to maintain a system of both accounting and internal controls to promote accountability, ensure accuracy of the accounting and other operating data, promote adherence to Board of Education policies and guidelines, further the efficiency of fiscal operations, and ensure compliance with the applicable laws.

Each student activity program shall be classified in one of two categories, depending upon whether or not students are involved in management of the program.

The student activity program fund (Fund 200) includes activities which have students involved in the management of the program. These student-managed programs exist to promote the general welfare, education, and morale of all students and to finance the normal legitimate co-curricular activities of student body organizations.

The Athletic Fund (Fund 300) contains those student activity programs which do not have student management. These programs exist to promote participation in athletic programs, music programs, and other similar types of student activities.

For each student activity program to be established and to operate, its written purpose must be approved by the Board of Education. Student activity groups whose purpose and goals have thus been approved, shall prepare annually a budget, itemizing sources of revenue and anticipated expenditures for the coming 12-month period of time. An annual appropriation shall be adopted by the Board of Education to cover such student activity programs.

There exists three other types of funds which a school may use as part of their overall student activity program.

The first fund is referred to as the Public School Support Fund (018). The Public Schools Support Fund will designate the school principal as the sponsor.

The second type of fund which a school may use, is the Special Rotary Fund (014). This fund need not have a sponsor. This fund is used as a clearing house fund for such transactions as student receipts and expenditures for a field trip. Transactions in the fund should be considered as an offset between receipts and expenditures as the event, action or school program is completed.

The third type of fund which a school may use is a Trust Fund (007). This fund need not have a sponsor. This fund is used to handle what was previously referred to as the Staff Fund, Flower Fund, Sunshine Fund, etc. Transactions in the fund are restricted to the approved purpose statement.

All receipts and expenditures for all student activity programs must meet the same standards and comply with the same procedures which apply to the General Fund's receipts and expenditures, with the possible exception of Trust Fund Transactions.

Pursuant to Section O.R.C. §117.05(B), all expenses and receipts for student activity programs shall be accounted for in accordance with the Ohio Uniform School Accounting System. All student activity expenditures must serve a public purpose and annual budget of the activity program involved. In general, the public purpose is served providing expenditures do not benefit individuals or are the responsibilities of the General Fund or some other fund of the Board of Education. The public purpose shall be deemed to have been served if each student activity program expenditure promotes and supports the welfare of students, is consistent with the stated objectives of the Board of Education for student activities, the purpose, goals and budget of the program, and the requisition/purchase order for the expenditures has been signed by authorized school officials.

All student activity fund-raising projects shall be supportive of the purpose and goals of designated student activity program or club, shall be reasonable with respect to items sold, and duration of fund-raising effort; shall not in any substantial way interfere with the educational

objects of the district; and shall comply with the district's student activity procedures governing fund-raising efforts.

No school activity will be conducted for the sole purpose of producing revenue. School activities are established as an adjunct to, and in support of, the educational program. It is intended that school activities be self-supporting, hence, revenue necessary to establish and maintain the activity is acceptable.

1. There will be no direct financial support by the Board of Education of the extracurricular program, student government, honorary society, or recreational clubs.
2. There may be partial support for extension of instructional program.
3. Student fund-raising activities by student organizations shall be limited to the minimum necessary for conducting of the activity and carried out under close supervision of the adult sponsor.
4. Commercially sponsored fund-raising activities shall be discouraged.
5. There shall be an accounting of all funds made monthly, and a report of such accounting shall be made to the Superintendent and to the Board of Education by the Chief Financial Officer.

Rules, regulations and guidelines for administering student activity programs shall be detailed in various procedures and supplemental guidelines in support of this policy.

Each staff member and student participant in a student activity program is expected to comply with the Auditor of State regulations, Ohio Revised Code, Board of Education adopted policies and guidelines and the Student Activities Program Procedures Manual.

In accordance with the directions provided by the Ohio Auditor of State's Office, the following duties and responsibilities are assigned:

Responsibilities of the Chief Financial Officer

- A. Serve as treasurer for all student activity programs.
- B. Administer and enforce accounting and internal control procedures necessary to provide accountability for all student activity monies.
- C. Oversee the process of collecting and depositing revenue.

- D. Prepare monthly and annual financial reports as necessary to satisfy Board of Education requirements as well as those of the Auditor of State and the State of Ohio Department of Education.
- E. Supervise the annual internal audit conducted to verify compliance with Board policies and procedures.

Responsibilities of the Building Principal

- A. Serve as the chief administrator for the operation of all activity programs at his/her school.
- B. Recommend to the Superintendent for his/her consideration any new student activity program which may seem desirable.
- C. Make certain that activity sponsors carry out their responsibilities consistent with Board Policy, Guidelines, and administrative procedures.
- D. In cooperation with the Chief Financial Officer, ensure that adequate security measures are taken to safeguard collection and deposit of activity monies.
- E. Verify that all proposed expenditures are for a public purpose at the time the requisition/purchase order is signed.
- F. Prepare and submit activity program budget request forms each fall as required.
- G. Be completely familiar with the contents of Board Policy, written administrative procedures for activity funds, student activity guidelines, and Auditor's Circular 93-0019.

Responsibilities of the Building Cashier

- A. Receive and account for all student activity program revenues.
- B. Prepare monies for deposit in the bank or banks designated by the Chief Financial Officer.
- C. Prepare and submit to the Chief Financial Officer's office all forms required to properly account for revenues and to document bank deposits made.
- D. Make certain that all forms and reports are filed on or before indicated deadlines and that all requisition/purchase order forms are properly completed.

- E. Maintain records and other activity program data in an orderly manner to provide an audit trail for review at any time.

Responsibilities of the Activity Sponsor

- A. Supervise the assigned activity program and ensure that the purpose and objectives of the program, as defined by the Student Activity Program Purpose, Goals and Proposed Budget Report are being met.
- B. Ascertain that the expenditures for the activity program directly or indirectly benefit those students who are participating in that group organization, in accordance with the policies and/or purposes established by said group and consistent with Board Policy, Guidelines, and these administrative procedures.
- C. Submit complete and accurate documentation to the cashier for the purpose of making deposits.
- D. Direct all potential problems or questions that may arise to the immediate attention of the building principal.
- E. Prepare annual budgets and purpose clauses as required by the building principal.
- F. Other responsibilities as assigned or approved by the building principal.

NON-SCHOOL ORGANIZATIONS

It is the Board of Education’s responsibility to clearly identify groups that they recognize as non-school organizations. The most common such groups include booster clubs, alumni groups, and parent/teacher organizations. The following parameters are established within which these groups should operate:

- A. That activities of these outside groups do not involve public funds.
- B. That the groups should clearly distinguish themselves from the district in all activities.
- C. The guidelines and procedures to be followed in the use of school grounds, personnel, and students in fund raising activities of the non-school organization.
- D. That purchases by the group are not represented as school district expenditures and do not use identification numbers of the district (Tax I.D. numbers, sales tax exemption forms, district purchase orders, etc.).

- E. That donations to the district in the form of cash or merchandise by such groups only be accepted by resolution of the Board.

The State Board of Education which has jurisdiction with respect to enforcement of O.R.C. §3313.811, sale of uniform supplies, suggests that the following guidelines be utilized by school district boards of education in determining the appropriateness of the sale of school supplies by organizations other than a school district.

- A. The organization has a purpose which will benefit the school district and its students.
- B. The organization's planned activities are clearly in the best interest of the school district and its students.
- C. The organization has submitted the following information and assurances:
1. A statement noting the purpose of the organization, including but not limited to:
 - (a) Organizational name
 - (b) Stated purpose
 - (c) Provisions for student involvement
 - (d) Names and terms of officers
 2. Financial accountability assurances that the organization:
 - (a) Utilizes a proper bookkeeping procedure
 - (b) Has identified persons who have financial responsibilities
 - (c) Will not commingle funds with student activity accounts
 - (d) Will use funds within the framework of the purpose of the organization whereby funds will not be considered public monies
 3. Use of facility assurances that the organization:
 - (a) Will obtain permission to use school property
 - (b) Will have a faculty member or principal on its advisory board
 - (c) Will use teacher volunteers, students or other members to conduct its activities only if approved by the Superintendent or his or her designee
 - (d) Will be willing to pay for any or all additional expenses incurred by the activity
- D. Any funds generated by the above activities will be accounted for by the fiscal officer of the non-school organization rather than the District Chief Financial Officer.

INTERNAL AUDIT PROCEDURES

- A. During January – June of each school year an internal audit of student activity record may be conducted under the supervision of the Chief Financial Officer’s office and concentrate upon matters such as:
1. Compliance with Board policies
 2. Receipts
 3. Expenditures
 4. Cash on hand
 5. Agreement of payables ledger with depository
 6. Records maintained by cashier
 7. Records maintained by activity sponsors
- B. A copy of this audit report will be on file in the Chief Financial Officer’s office and will be made available to the Superintendent, Principals, and other administrators as necessary.
- C. All pertinent organizational records and internal audit working papers should also be retained in the Chief Financial Officer’s office so that they may be available for inspection by the Auditor of State.

DORMANT FUNDS

The student activity sponsor and building principal are responsible for determining when a student activity fund becomes dormant. Upon that determination, a written request with documented rationale, must be submitted to the Chief Financial Officer for approval. Upon a review of compliance with Ohio Revised Code and Ohio Auditor of State regulations, the Chief Financial Officer shall recommend approval to the Board of Education.