

SOUTHEAST LOCAL SCHOOLS



STUDENT ACTIVITY GUIDELINES

Approved 4-20-09

SOUTHEAST LOCAL SCHOOLS
STUDENT ACTIVITY ACCOUNTS, ADMINISTRATION AND
PROCEDURES

The Board of Education delegates the responsibility for the development and control of activity programs to the superintendent and the functioning of the activity funds to the treasurer.

The Board of Education directs the superintendent and the treasurer to develop and to distribute activity fund guidelines incorporating requirements of the appropriate sections of the Ohio Revised code and the directives of the Auditor of the State of Ohio.

PURPOSE:

The raising and expending of activity money by students have one purpose: To promote the general welfare, education, and morale of all the students and to finance the normal, legitimate co-curricular activities of student organizations.

A good student activities program is a necessary part of the total educational program that provides its students with programs that are attractive, meaningful and worthwhile. A well-planned program will enrich the curriculum, provide new learning experiences, promote interest in classroom work and improve morale and discipline.

The successful operation of any co-curricular program is dependent upon the formulation of sound policy and effective guidelines. These elements give the program a sound base that will enable it to expand and flourish while keeping it within those parameters that are part of a good educational system. **ALL STUDENT ACTIVITY PROGRAMS MUST FUNCTION WITHIN THE FRAMEWORK OF THE EDUCATIONAL AND ORGANIZATIONAL POLICIES OF THE BOARD OF EDUCATION AND THE STATE OF OHIO.**

DUTIES & RESPONSIBILITIES

A. Treasurer & Superintendent

The Board of Education directs the superintendent of schools and the treasurer to develop and disseminate Activity Fund Guidelines incorporating requirements of the appropriate sections of the Ohio Revised Code and the directives of the Auditor of the State of Ohio. The superintendent of schools and the treasurer shall review and revise the Activity Fund Guidelines, as necessary, to keep them in compliance with current directives.

B. Building Principal

The building principal shall serve as activity administrator for the operation of all activity programs. Duties shall include:

- Assign all student activity advisors for Board approval.
- Make certain that student activity advisors carry out their responsibilities consistent with board policy and written guidelines.
- Verify that all proposed expenditures are for a public purpose at the time the purchase orders are requested.

C. Student Activity Advisor

The duties and responsibilities of the advisor/sponsor shall be at the direction of the superintendent and treasurer and should consist of the following:

- Prepare the annual budgets and purpose statements of the activity group for approval before engaging in the activity.
- Implement procedure set by the treasurer:
 - ◆ Preparation of fundraising approval requests.
 - ◆ Supervise activities of the group to ensure that the purpose and objectives of the program are being met.
 - ◆ Verify that activity expenditures are lawful.
 - ◆ Verify the preparation of purchase requisitions.

- ◆ Verify and document all student activity group receipts.
- ◆ Deposit all collected funds in accordance with board policy.
- ◆ Conduct an internal audit at the end of each school year to verify receipts, expenditures, and Auditor of State compliances.
- ◆ Maintain all financial records and supporting documentation.

STUDENT ACTIVITY GUIDELINES

This guide was designed to help students and instructors follow the steps required to function as a club under the Ohio Revised Code (audit standards). There are three steps in the cycle of fundraising procedures that must be followed:

1. REQUEST
2. APPROVAL
3. FINAL ACCOUNTING

REQUEST

- Complete the **FUND RAISER PURPOSE STATEMENT** and **SALES PROJECT POTENTIAL FORM** and submit them to the building principal requesting approval for the fundraiser prior to the start of the activity or the ordering of the goods or services.

APPROVAL

- Approval must be obtained from the student activity advisor, the building principal and treasurer. These approvals serve to inform and to insure compliance with procedure and policy.
- After all approvals have been obtained, the advisor may begin to submit purchase orders.

FINAL ACCOUNTING

- Upon completion of the fund raising activity, the **SALES PROJECT COMPLETION** form must be completed and turned into the administrator for verification.
- Payment of supplemental contract may be held until all required documentation is submitted to the treasurer.

FUNDRAISING DOCUMENTATION REQUIREMENTS

The most likely methods available to student activity programs to generate revenue included:

- Sale of a product
- Sale of tickets to a performance or athletic event
- Gifts and/or donations
- Dues and fees

A. Sales of Products

- An approved Sales Projection Potential form must be on file before the processing of any purchase orders.
- Where monies are generated through the sale of a service (such as car washes, paper sales, etc.) the activity advisor must provide documentation to the extent that is practical, as determined by the treasurer.
- The Final Sale Completion form must be completed whenever a sale is finished (candy sales, bake sales, or any item purchased for resale)

B. Sale of Tickets

- A ticket accountability record form must be completed whenever funds are generated through ticket sales.
- All money generated through ticket sales must be accounted for by pre-numbered tickets and stubs retained for record verification.

C. Gift and Donations

- All gifts to the school district must be formally accepted by the Board of Education and recorded in the official minutes.

D. Dues and Fees

- Dues and fees must be properly collected and accounted for as established by board policy and by the Auditor of State.

In accordance with Auditor of State guidelines for student activity programs, **instructors are responsible for all money generated/raised and all expenses incurred** by their student activity club. The following rules and regulations will apply to all student activity funds:

1. Student activity clubs may not maintain separate savings or checking accounts. Student activity revenue can not be commingled in personal checking accounts.
2. All moneys held in connection with each student activity program must be deposited within 24 hours of receipt.
3. Plans for any activities that involve fund raising and/or fund spending must include the following financial information.
 - a. Cost of materials to be sold
 - b. Ticket or receipts to be used for sale accountability
 - c. Cost of extra services
 - d. Detailed accounting of receipts and expenditures for auditors.
4. The ability to produce all financial records upon the request of the Auditor of the State of Ohio.
5. Copies of the **Sale Projection Potential** forms and the **Sale Project Completion** forms must be on file with the treasurer's office before any funds are expended from the activity accounts.

CASH IN SCHOOL BUILDINGS

Monies collected by employees and by students treasurers are handled with prudent business procedures, in order to demonstrate the ability of employees to operate in that fashion and to teach such procedures to our students.

All monies collected are receipted, accounted for and deposited every 24 hours if possible. In the event the treasurer or person in charge of an activity is unable to deposit the money in 24 hours, the money will be accounted for and deposited in the safe. The money can be held no longer than three business days after receipt and the amount must be under \$1000. If the amount is more than \$1000, or the money cannot be adequately safeguarded, it must be deposited on the business day following the date of receipt.

EXPENDITURES

All expenditures by each student activity program shall be in accordance with both the activity budget and the Board of Education formal budget. Authorization for each expenditure consists of a fully-processed purchase order which has been approved by the superintendent and certified by the treasurer that the funds are available for expenditure. **NO** student activity program shall be obligated for purchases made by students, activity advisors, faculty, or others unless supported by a certified purchase order.

The treasurer shall have the authority to process all approved purchase orders, as well as make subsequent payment to vendors, providing all requirements of the guidelines are followed.

No expenditure shall be made, or purchase order approved, whereby the purchase would be to the benefit of a Board employee, or which would create a conflict-of-interest situation.

Any expenditure generated from the building level must be on a purchase order that has been signed and encumbered by the treasurer's office **PRIOR TO** the purchase or ordering of any items.

STUDENT ACTIVITY PURPOSE STATEMENT

Program

Instructor

POLICY AND PURPOSE STATEMENT:

Principal

Treasurer

SALES PROJECT POTENTIAL

ACTIVITY PROGRAM

START OF SALE

DATE

END OF SALE

DATE

COMPANY FURNISHING PRODUCT

ADDRESS OF COMPANY

QUANTITY TO BE ORDERED

COST PER UNIT

SALE PRICE PER
UNIT

ANTICIPATED PROFIT FROM SALE

REQUESTED BY:

APPROVED BY:

INSTRUCTOR

DATE

PRINCIPAL

DATE

TREASURER

DATE

SALE PROJECT COMPLETION

COST OF ACTIVITY:

Purchases:	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL COST
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____

TOTAL COST {a} \$ _____

Less Returns:	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL COST
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

TOTAL RETURNS {b} \$ _____

COST OF ITEMS PURCHASED FOR SALE: \$ _____ {a - b}

REVENUE FROM SALE:	DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL REVENUE
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____
	_____	_____	\$ _____	\$ _____

TOTAL {c} \$ _____

Total Deposited with Treasurer {d} \$ _____

Money Unaccounted for (explain on reverse side) {c - d} \$ _____

Instructor

Principal

Treasurer

