

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**TABLE OF CONTENTS**

**Authority**

Legal Authority an Establishment

Principles

Administration

**Management of Student Activity Programs**

Types of Funds:

Fund 200- Student Managed Student Activity Programs

Fund 300- District Managed Student Activity Programs

Budgetary Process

Purchasing

Collection and Deposit of Cash

Fund Raiser Process

Auditing

**Policy Development**

General Student and District Managed Activities Policies

Sample Policies

Fund Raising Policies

Private Travel Vendor

Dormant Funds

Funds Management

Relationships

## **Guidelines**

Internal Control

Non-School Organizations

## **Legal References**

Legal Requirement References

## **Forms**

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**AUTHORITY**

**Legal Authority and Establishment**

Ohio Revised Code Section 3315.062 permits a board of education to expend funds for student activity programs. This section states:

1. The board of education of any school district may expend monies from its general revenue fund for the operation of such student activity programs included in the program of each school district as authorized by its board of education. Such expenditures shall not exceed five-tenths of one percent of the board's annual operating budget.
  2. If more than fifty dollars (\$50) a year is received through a student activity program, the monies from such a program shall be paid into an activity fund established by the board of education of the school district. The board shall adopt regulations governing the establishment and maintenance of such fund, including a system of accounting to separate and verify such transactions and to show the source from which the fund revenue is received, the amount collected from each source, and the amount expended for each purpose. **Expenditures from the fund shall be subject to the approval of the board.**
- A. Academic oriented activities:
1. Subject Oriented Activities
    - a) Art
    - b) Debate and Speech
    - c) Drama
    - d) Literary
    - e) Mathematics
    - f) Photography
    - g) Science
    - h) Social Studies
    - i) Journalism
  2. Language Oriented Activities
    - a) African Language Clubs
    - b) Asian Languages Clubs
    - c) European Languages Clubs
    - d) English Languages Clubs
    - e) French Club
    - f) German Club
    - g) Russian Club
    - h) Spanish Club

3. Music Oriented Activities

- a) Music Combos
- b) Dance Band
- c) Drum and Bugle Corps
- d) Marching Band
- e) Pep Band
- f) Instrumental Ensemble
- g) Vocal Ensemble
- h) Glee Club
- i) Music Production

4. Honor Societies

- a) National Honor Society
- b) National Junior Honor Society
- c) Local Honor Societies

5. Other Academic

B. Occupation Oriented Activities

- 1. Distributive Education clubs
- 2. Future Homemakers
- 3. Future Framers
- 4. Future Teachers
- 5. Industrial Arts Clubs
- 6. Junior Achievers
- 7. Office Education
- 8. Student Nurses
- 9. Vocational Industrial Clubs

C. Sport Oriented Activities

- 1. Boys' Sports - Teams
  - a) Baseball
  - b) Basketball
  - c) Soccer
  - d) Softball
  - e) Volleyball
  - f) Football
  - g) Hockey
  - h) Aquatics
  - i) Other
- 2. Boys' Sports - Individual
  - a) Aquatics
  - b) Bowling
  - c) Cross-Country
  - d) Golf

- e) Gymnastics
  - f) Tennis
  - g) Track & Field
  - h) Wrestling
  - i) Other
3. Girls' Sports – Team
- a) Baseball
  - b) Basketball
  - c) Soccer
  - d) Softball
  - e) Volleyball
  - f) Hockey
  - g) Aquatics
  - h) Other
4. Girls' Sports – Individual
- a) Aquatics
  - b) Bowling
  - c) Cross-Country
  - d) Golf
  - e) Gymnastics
  - f) Tennis
  - g) Track & Field
  - h) Other
5. Mixed Sports
- a) Archery
  - b) Bowling
  - c) Cheerleading
  - d) Golf
  - e) Riflery
  - f) Tennis
  - g) Volleyball
  - h) Aquatics
  - i) Skiing
  - j) Other Sports Oriented Activities

D. School & Public Service Co-Curricular Activities

- 1. Student Government
- 2. Student Union or Center
- 3. Social Service Activities
- 4. Audio-Visual Clubs
- 5. Library Clubs
- 6. Student Patrol
- 7. Class Oriented
- 8. Yearbook
- 9. Periodicals

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**Principles of Student Activity Programs**

A good student activities program is a necessary facet of the total educational program of each school district in the State of Ohio. The board of education may provide its students with an activities program that is attractive, meaningful, and worthwhile. A well-planned program will ultimately enrich the curriculum, provide new learning experiences, promote interest in classroom work, and improve morals and discipline.

The successful operation of any co-curricular program is dependent upon the formation of a 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 activities programs must function within the framework of the educational and organizational policies of the board of education and the state of Ohio.

In view of the large amounts of monies received from and expended for student activities, a demand was developed for efficient, thorough, and safe management of these funds. Every board of education should have in effect rules, regulations, and procedures for accountability of student activity funds.

The raising and expending of activity money by student bodies should have but one purpose; to promote the general welfare, education, and morale of all students; and to finance the normal legitimate co-curricular activities of the student body organization.

**Administrative Responsibilities**

**Board of Education**

The board of education shall adopt, by resolution in its official board minutes, rules, regulations, and policies to govern the establishment and operations of the student activity funds (Fund 200 and 300) – see Public Purpose – 1986 O.A.G. No. 86-013. The board should also approve the individual purpose clauses submitted by each student activity group. Fund 018 will follow these same guidelines.

The board of education shall adopt, by resolution in its official board minutes, the approval and authorization of related organizations (non-school, separate legal entities that operate as non-profit entities as defined by the Internal Revenue Code). The board of education should also adopt, by resolution, rules, regulations, and policies to govern the participation of students and school district employees in fund raising programs of these outside related organizations.

In adopting policies, the board must consider all applicable legal requirements including court cases, Ohio Revised Code requirements, Ohio Administrative Code requirements, and Attorney General Opinions.

### **Treasurer**

The treasurer of the board of education shall be the custodian of all funds (Ohio Revised Code Section 3313.51). The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the treasurer. The Treasurer and all of those delegated to receive custody of student activity account funds must deposit monies, with the treasurer or properly designated depository, on the business day following the day of receipt if the public monies received exceeds one thousand dollars. If the total receipt does not exceed one thousand dollars, the custodian will deposit the money the following business day unless there is a policy adopted by the board of education permitting a different time period. The Treasurer's fiscal responsibilities related to co-curricular activities include, but are not limited to Staff, Bonding, and Auditing.

The Auditor of State has adopted and required, within each school district, the use of a uniform system of accounting, prescribed in Chapter 117-2 of the Ohio Administrative code, whereby the direct and indirect costs of all school district activities can be analyzed, including athletic and non-instructional activities regardless of the source of funding. This system, known as the Uniform School Accounting System (USAS), can be found in Ohio Administrative code Chapter 117-6. Non-School organizations are not covered by these guidelines.

### **Superintendent**

The superintendent is responsible for administrating all board policies, except those required of the treasurer (Ohio Revised Code Section 3319-01).

### **Principal**

The principal or the authorized administrator is responsible for the approval of requisitions for the expenditure of funds and any other duties as assigned by the superintendent of the school district.

### **Advisors/Sponsors**

The duties and responsibilities of the advisors/sponsors are at the direction of the board of education and consist of the following:

1. Preparing annual budgets and purpose clauses of the activity group.
2. Supervising the activities of the activity group, including preparation of fund raising potentials, proofs of cash, and other appropriate documentation, and

3. Attend all functions and meetings, in or out of school, scheduled for their organization for the duration of the requested activity and building use time. If an advisor is unable to attend an activity functions, substitute coverage must be obtained.
4. Compare records kept for club purchases/receipts with monthly financial printout (all fund activities are available from monthly financial report available in board minutes) and make corrections as needed and submit same to the treasures office within two weeks of obtaining the monthly financials.
5. Maintain copies of club meetings minutes (these provide proof of student involvement in student activity decisions).
6. Complete fundraising sales potential and actual sales & reconciliation forms for each fundraiser.



Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**MANAGEMENT OF STUDENT ACTIVITY PROGRAMS FUNDS**

**Fund 200-Student Managed Student Activity Programs**

Fund 200 consists of those student activity programs in which students participate in the management of the program. This includes those student activities, which consist of a student body, student president, student vice-president, student treasurer, and faculty advisor. Fund 200 is an agency fund fiduciary fund type.

**Guidelines**

As part of effective management of the 200 funds, the authorized administrative employee has established the following guidelines:

1. The board of education has authorized, by resolution recorded in the official board minutes, the student activity programs that will be offered.
2. All groups with transactions of \$50 or more shall establish an account on the records of the school district.
3. All funds generated by the student activities shall follow district policies regarding timely deposit of funds.
4. Membership or participation in the organization or operation of any fraternity, sorority, or other secret group as described by law is prohibited throughout the school district. In particular, the board of education shall not tolerate any type of gang or gang-related activities occurring on district property or while students are under the auspices of the board of education.
5. Projects for raising student activity monies shall, in general, contribute to the educational experience of the pupils and shall not conflict with but add to the instructional program.
6. Student participation is an important factor in the democratic management of monies raised by the student body and expended for its benefit. The appropriate student activity group shall approve expenditures.
7. Student activity monies shall, to the extent possible, be expended in such a way that it benefits those currently in school who have contributed to the accumulation of those monies.
8. Monies derived from the student body, as a whole shall be expended to benefit the student body as a whole and not benefit a special group.
9. Student activity monies shall not be used for any purpose, which represents an accommodation, loan, or credit to the board of education employee or other persons. Post-dated checks shall not be accepted, and checks shall not be cashed for anyone. Board of education employees or others shall not make purchases through a student body order to take personal advantage of the student body purchasing privileges.

10. No gifts or compensation shall be received by anyone participating with student activities from private vendors in accordance with Ohio Ethics Law.
11. No student body organization shall be obligated for purchases made by students, faculty, and others unless pre-authorized by school officials.
12. Prior to any financial transactions by an authorized student activity, a budget shall be submitted and approved for the current school year.
13. All sources of revenue shall be approved by the board of education and shall be included in the student activity group's current year budget. Receipts must be identified by USAS classification as prescribed by Ohio Administrative Code Section 117-6-01.
14. All expenditures by the student activity program shall be in accordance with the approved budget of the group. The authorization for the expenditure will be a fully executed, approved purchase order.
15. Investment procedures and the allocation of interest earnings shall be handled in accordance with the Ohio Revised Code and board policy.
16. Monthly and annual financial reports for student activity funds are included in the monthly financial report submitted to the Board of Education. Funds are accounted for on a fiscal year basis (July to June). Financial reports shall also be furnished to each advisor on a regular basis.
17. A system of internal controls shall be implemented in order to safeguard the assets of the student activity programs to provide reasonable assurance that the students will receive the benefits attained. Funds are accounted for by fund, function, object, and special cost center in accordance with Ohio Administrative Code Section 118-2-02.
18. Tickets used for any and all events, including sporting events, dances, etc. shall be specific preprinted, pre-numbered tickets stored in the treasurer's office. Tickets will be stored, tracked, and inventoried by the treasurers' office.

Ohio Constitution Article VIII, Section 4, provides: "(t)he credit of the state shall not, in any manner, be given or loaned to, or in aid of, any individual association or corporation whatever...". The doctrine that public funds may only be expended for a public purpose is based upon this constitutional provision; Article VIII, Section 6, has extended this restriction to political subdivisions. The Attorney General has determined that this doctrine applies to student activity funds as well. 1986 O.A.G. No. 86-013 states:

"(A)lthough no statutory guidelines have been written, it must be remembered that student activity funds in question here are public funds having been received by public officials under color of law (Ohio Revised Code Section 117-10). Thus, the limitation that public funds may only be spent for a public purpose must be observed."

It has been consistent policy of the Auditor of Sate that findings for recovery shall be issued for any expenditure, which fail to serve a public purpose. The determination of whether an expenditure serves a public purpose will be based on the policy adopted by the board of education. This policy should be set forth in the minutes of the board of education. The policy may be in the form of a separate resolution for each expenditure,

or one resolution, which identifies specific types or classes of expenditures, which the board considers to be for a public purpose. The resolution should be specific enough to clearly define the type of expenditure being authorized. Rather than generalizing expenditures as “supplies” or “services”, the resolution should specify “refreshments at meeting” or “meals and lodging for club participants at state convention”. In either case, the Auditor of State will not overrule the board’s determination unless it constitutes an abuse of the board’s discretion. Such an abuse occurs when precedent, such as a court decision or Attorney General Opinion, prohibits the expenditure or when it is clearly unreasonable under the circumstances.

There are two common methods of defining public purpose. The first method involves adopting a policy outlining specific expenditures that are permitted and those expenditures that are not permitted. The other method involves requiring very explicit information on the group’s budget, which is then approved by the board to indicate their concurrence with the group’s plan. Under this method, it is important that the detail be specific enough to limit misinterpretation by board of education employee.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

STUDENT FUNDRAISING ACTIVITIES

The following guidelines must be followed for any activity that involves fundraising by or from students.

Any fundraising activities involving students must meet the following conditions:

1. All student fundraising activities must be in compliance with state law and the requirements of the Ohio Auditor's Office.
2. Use of instructional time is to be limited in planning, conducting, assessing or managing a fundraising activity, unless such an activity is part of an approved course of study.
3. Fundraising activities conducted in a school or on other District premises are not to interfere with the conduct of any cocurricular or extracurricular activity. Students involved in the fund raiser are not to interfere with students participating in other activities in order to solicit funds.
4. In accordance with Board policy, each fundraising activity occurring on or off District premises must be approved by the Superintendent or his/her designee. In order to be approved, the group leader or advisor must submit a proposal which is in compliance with the Ohio Auditor's requirements.
5. Each recognized school-sponsored student group must submit in writing to the Treasurer a statement which identifies the purpose of the fundraising activity and the reason for raising the money as well as all other items required by the Ohio Auditor.
6. Student groups can have only one fund-raiser per year unless approved by the Superintendent.
7. All fundraising activities must stop when the total projected budget has been met or within two weeks from the start of the project, whichever comes first. Exceptions may be granted with the approval of the Superintendent or building principal.
9. All participants soliciting from and/or selling to service organizations, businesses or the general public must carry and understand a cover letter explaining the specific purpose of their project.

10. Requests for purchases from student activities funds can be made only by faculty advisors, coaches or teachers assigned to an activity.
11. Elementary students (K-5) do not sell items or solicit donations by going door to door.
12. Pep rallies or assemblies promoting aggressive student selling, prizes, awards or incentives are discouraged.
13. All prizes, awards and incentives must be approved by the principal.
14. Contracts with outside suppliers for merchandise to be sold in a fundraising activity are to be reviewed by the Principal and signed by the staff member in charge, who shall be personally responsible for the merchandise sold and monies collected. The contract must specify that any merchandise which is unsold and is resalable by the supplier can be returned for full credit. The District is not responsible for any unsold merchandise that cannot be returned to a supplier for credit for any reason.
15. Fundraising activities off District premises shall be voluntary and with written permission from parents. If an activity involves the students providing a service in return for money, such as a car wash, a member of the professional staff shall supervise the activity at all times. His/Her responsibility is to ensure that the service is provided in a proper manner, and also to ensure the safety and well-being of the students and the property of both the purchaser and the owner of the site.
16. Any fund raisers that require students to exert themselves physically beyond their normal pattern of activity, such as runs for charity, must be monitored by a staff member who has the necessary knowledge and training to recognize and deal appropriately with a situation in which one or more students may be overexerting themselves to the point of potential injury.
17. The staff member in charge should establish procedures to ensure that all merchandise is properly stored, distributed and accounted for, and a report should be made within five days after the end of the fund raiser. The report should indicate:
  - A. cost of items or merchandise;
  - B. amount of money projected and amount of money raised;
  - C. any differences between the actual activity and the planned activity;
  - D. any problems that occurred and how resolved;
  - E. when and where funds are deposited and

- F. if merchandise was involved, how many items were offered for sale, how many sold, the amount of money collected and the disposition of any unsold items.
- 19. Donations to the District to be used for fundraising activities must be approved by the Board or its designee.
- 20. Failure to follow these regulations could result in the suspension or loss of fundraising approval.
- 21. Every fundraising effort, including ticket sales, requires a complete accounting of the funds. This is to be accomplished by completing a "proof of cash" form.

### School and Community Service Project Definitions

- 1. Fundraising Activities
  - A. Any donation, product or service solicited from and/or sold to community service organizations, businesses or the general public.
  - B. Any awards, prizes or incentives offered as part of a student selling activity.  
Examples:
    - 1) candy sales
    - 2) magazine sales
    - 3) carnival for profit
- 2. School Service Projects
  - A. Any project done to service or benefit students, teachers or parents which involves no soliciting of donations, products or services from community service organizations, businesses or the general public. Examples:
    - 1) skate parties
    - 2) pizza parties
    - 3) Mother's Day gifts
    - 4) carnival for nonprofit
  - B. Any profit-intended project, completed in-house, which principally involves students, teachers or parents requiring no soliciting of donations, products or services from community service organizations, businesses or the general public.  
Examples:

- 1) concession stands
- 2) school pictures
- 3) book fairs
- 4) sale of miscellaneous items (caps, t-shirts, jackets, etc.)

3. Community Service Projects

Any project which involves open solicitation, is completely nonprofit and is charitable in nature. Examples:

- A. holiday food drives
- B. generation of funds for a recognized charity
- C. funds for scholarships/grants

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

***Fund 300-District Managed Student Activity Programs***

Fund 300 consists of those student activity programs in which students do not participate in the management of the program. These activities usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities. Fund 300 is a special revenue governmental fund type.

As part of effective management of the 300 funds, the authorized administrative employee has established the following guidelines:

1. The board of education has authorized, by resolution recorded in the official board minutes, those programs that will be offered.
2. All sources of revenue shall be approved by the board of education and included in the board's current year budget.
3. All fundraising activities shall be in accordance with district policies regarding fundraising and student participation.
4. All expenditures shall be in accordance with the budget (appropriations) as approved by the board of education.
5. All disbursements of funds from the 300 funds shall be in accordance with district policies regarding purchasing.
6. No gifts or compensation shall be received by anyone participating with student activities from private vendors in accordance with Ohio Ethics Law.
7. An adequate system of internal controls has been implemented in order to safeguard the assets of these programs. Funds must be budgeted and accounted for at the legal level of control established by the board in accordance with Ohio Administrative Code Section 117-6-02.
8. Tickets used for any and all events, including sporting events, dances, etc. shall be specific preprinted, pre-numbered tickets facilitated by the Athletic Department and submitted, with assurance of accurate ticket reconciliation, and be stored in the treasurer's office.



Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

## **Purpose Statement**

Prior to any financial transactions by an authorized student activity, a purpose clause for the activity should be submitted by the group and approved by the board of education. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendment to an approved policy statement should also be approved by the board of education.

The student group should establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish its goals and aspirations. The budget, as submitted by the activity group, should be approved by the board of education as part of the purpose clause. Before approving these budgets, however, the board shall determine whether the proposed expenditures will serve a public purpose.

### PREPARATION OF PURPOSE STATEMENTS

#### **Purpose**

- Every club or activity must have a purpose statement. Under District policy, the content of this statement is what legitimizes expenditures and revenues.
- A purpose statement for a Club or Activity should answer the following questions:
  - What is the reason for the club's existence?
  - What is the purpose of the activity?
  - What are the goals of the activity or club?
  - What can the club/activity spend money on?

#### Example:

*Publication of the annual yearbook to provide record of student's activities and memories for resale to students and general public, and to provide training for students in organizational skills / business process.*

- Purpose statements should be specific enough yet broad enough to cover all possible revenues and expenditures.
- Purpose statements can be amended throughout the year, if necessary.
- Purpose statements must be completed annually.

NOTE: If the expenditure does not agree with the purpose statement, the expenditure will NOT be approved
--

Student Activity Programs  
Authority, Policy Development and Management

---

**Budgetary Process**

The school district is required to include all activities related to District Managed Student Activity Funds (Fund 300) in their formal budgetary process. This includes incorporation into the tax budget (if required by the County Budget Commission), certificate of estimated resources, and the appropriation process.

The school district is not required to formally include activities of the Student Managed Student Activity Funds (Fund 200) in the formal budgetary process required of other school district funds. This exclusion results from classifying these funds as “agency funds”, which are considered to be custodial in nature. However, the same budgetary process it to be followed by the activity advisors for either the 200 or 300 fund as well as the 018 funds.

1. The attached budget and statement of purpose are the required forms to be used for all student activity funds.
2. Each student activity budget and statement of purpose is required to be submitted to the principal or supervisor with final submission to the treasurers’ office.
3. All activity budgets and purpose statements will be approved by Building Principal per designee of the Superintendent.
4. If this is a new student activity program, after board approval, the treasurers’ office shall set up the proper cash, revenue, and expense accounts in accordance with USAS.
5. Revisions to the student activity budget or purpose statement needs to be submitted to the principal or supervisor with final submission to the treasurers’ office prior to any actual change being made by the activity.
6. If a fund deficit results, for any reason, this deficit will be resolved in the following manner:
  - a. An additional Fund Raiser will be held for the sole purpose of resolving the deficit.
  - b. The 018 Principals Fund of that building will assist with the resolution of the deficit.
  - c. The participants of that organization, including the advisor, will be responsible for resolving the deficit.
  - d. Under no circumstances will district funds be used to resolve the deficit.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**Purchasing Procedures**

The school district must follow standard required purchasing procedures for all student activities related to Fund 018, Fund 200, and Fund 300. These procedures include the use of purchase orders, certification by the treasurer of available funds, proper authorization procedures, and using the encumbrance system of accounting.

1. The documents to be used to process a purchase include: requisition, purchase order, receiving document, invoice, and advisor okay to pay. No purchase may be made prior to the purchase order being signed by the treasurer and purchasing agent.
2. Purchases can be approved based on anticipated revenues. The use of “blanket purchase order process” may be used for specific purposes and may only be held open for the period of time for an individual fundraiser/event.
3. The following are specific procedures to be followed to execute a purchase.
  - a. Originator prepares requisition and submits it to the principal or the supervisor for approval (through appropriate software)
  - b. Principal reviews requisition; if approved, it is forwarded to the next immediate level (if required) for purchasing.
  - c. The Treasurer’s office and Business Office approves and completes pre-numbered purchase order and encumbrance.
  - d. Purchase order is forwarded to the treasurer’s office for certification, signature, posting, and distribution of document.
  - e. Originator verifies receipt, compares with purchase order, and submits itemized shipping invoice to treasurer’s office as correct and proper for payment.
  - f. Treasurer’s office compares billing invoice and shipping invoice to purchase order for costs and adjustments.
  - g. Treasurer’s office issues check for payment.
4. All disbursements are to be made by check prepared by the treasurer’s office and supported by documentation authorizing the purchase and verified by a receipt for the purchase. They also should be verified for mathematical accuracy.
5. Identifying the process to track outstanding obligations. The encumbrance system is the required method of handling this process.

Student Activity Programs  
Authority, Policy Development and Management

---

**EXAMPLE OF EXPENDITURES THAT ARE PROHIBITED**

1. Salaries for services that are the responsibility of the district or for district assignment. (1980 O.A.G. 80-060)
2. Memberships that benefit individuals. (1975 O.A.G. 75-021)
3. All items for personal use, (Ohio Constitution Article VIII, Section 4; O.A.G. 75-008)
4. Voluntary gratuities (tips). (1912 O.A.G No. 217)
5. Gambling and games of chance.
6. Alcohol and tobacco.
7. Contributions to promote a tax levy or bond issue.
8. Installment of lease purchases.
9. All other expenditures not included in the Purpose Statement/Budget and approved by the Board of Education.

Student Activity Programs  
Authority, Policy Development and Management

---

**Collection and Deposit of Cash**

Student activity programs have the ability to generate a significant amount of revenue. These procedures are designed to ensure accountability over cash receipts.

1. Pre-numbered student activity group receipts, cash registers supplying cumulative readings, specific preprinted/pre-numbered tickets, or other auditable records, should substantiate all monies collected from any source. A well-documented audit trail is crucial.
2. In all cases where tickets are used, specific/pre-numbered tickets, that are stored inventoried and tracked by the treasurers' office, shall be used. Unsold tickets shall be verified, when they are returned, with the ticket accountability form and shall be available for audit.
3. Where it is not practicable to collect the cash in a central office, collections from various classes may be collected by cashiers and turned into the school district treasurer or properly designated depository on the business day following the day of receipt. If the total receipt does not exceed one thousand dollars, the cashier will deposit the money the following business day unless there is a policy adopted by the board of education permitting a different time period. This time period shall not exceed three business days following the day of receipt and the person must be able to safeguard the monies until such time that the monies are deposited. (Ohio Revised Code Section 9.38)
4. Cash registers
  - a. Registers should be sealed without resettable totals.
  - b. Total should reconcile with sales.
  - c. Tickets or tapes supporting "over rings" should be retained.
  - d. Approval should be obtained for all voids or adjustments.
5. Forms
  - a. All forms are to be pre-numbered.
  - b. Perpetual inventory should be maintained on pre-numbered collection forms, receipts, tickets, etc. Any discrepancies shall be investigated and resolved.
  - c. Pre-numbered forms shall not be printed in the school-printing department.
  - d. Advisor shall keep records of collections by source.
  - e. A pre-numbered receipt shall be received for all money turned over to the cashier.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**Fund Raiser Process**

***Beginning of School Year:***

Complete and submit Purpose statement and Activity Budget to the treasurer.

***In Preparation for a Fund Raiser:***

Complete and submit Fund Raising Request Form attaching requisitions for all expenditures required in the course of the fundraiser.

***During the Course of a Fund Raiser:***

Funds must be deposited within **24 hours** of receipt (per Ohio Revised Code guidelines). This can be accomplished two ways:

1. Funds can be deposited directly to the bank with a deposit recap sheet sent to the treasurer's office (building secretary may assist you with this).
2. Funds can be submitted to the treasurer's office for deposit, with a deposit recap report.

Accurate records of the following must be kept (if applicable):

1. Number of items on hand to be sold (i.e. cases of candy bars)
2. Number and type of tickets sold (i.e. adult or child)
3. Disbursement of items to be sold to students (i.e. John Jones received one case of candy bars on 8-29-01)
4. Receipt of money from students (i.e. John Jones returned \$40 for one case of candy bars on 9-1-01)
5. Explanation for shortage of items (i.e., lost, stolen) and attempts made to retrieve these items. Also, a description of how this can be avoided in future sales may help if the auditors look at your fund.

Forms that may assist you with this record keeping are located in the forms section of this book and are available in the school office or from the Treasurer's office.

***Upon Completion of a Fundraising Project:***

Complete and submit Profit and Loss Statement and Ticket Accountability Recap if applicable. These forms will be returned to you by the treasurer's office.

Maintain all forms of record keeping used during the course of the sales project – these may be needed if the auditor chooses your fundraiser to be audited.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

THE DO'S OF FUNDRAISING

~Do check to be sure the fundraiser fits your district's fundraising guideline.

~Do check and closely follow any Board policies regarding contracts and expenditures of funds for the procuring of goods and service.

~Do review contracts carefully prior to having an authorized person sign:

- a. Check quantities ordered carefully
- b. Check prices; be sure they are the same as quoted
- c. Be sure all verbal commitments are in the written contract.

~Do be sure a responsible party has signed or does sign the contract on behalf of the company or group providing service/materials for your fundraising project.

~Do provide for the return of unsold merchandise in the contract.

~Do check the delivery slip and count, count, count!

~Do require strict accounting for all goods and funds for all projects:

- a. Do set up stringent safeguards on the quantity and total value of merchandise that may be signed out
- b. Do require students and other sellers to sign for the materials they take.
- c. Do give receipts for all goods or money received from students or other sellers.
- d. Remember – YOU as the Advisor are responsible for all funds/merchandise and the loss of the same.

~Do make safety of participants a major concern:

- a. Do provide for actual physical supervision of "activity" fundraiser (such as car washes)
- b. Do establish safety precautions to prevent injury to students and property during event
- c. Do require a check for instruction of the involved students in the safety precautions pertinent to the activity and to the use of any equipment involved in the activity.
- d. Do provide for a safe check of any equipment to be used in the project
- e. Do check to see that safety precautions have been followed
- f. Do monitor events and institute further safety and or disciplinary precautions as experience suggests.

~Do consider providing parent/volunteer supervision for door-to-door sales/collecting:

- a. Use maps and assigned areas.
- b. Schedule check-in times and places.

~Do deposit funds collected within 24 hours.

~Do use your student conduct code and normal school discipline to collect money or goods owed by a student.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

THE DON'TS OF FUNDRAISING

~Don't allow an activity to be school sponsored unless you, as the Advisor, can control all aspects of the event/sale.

~Don't sign for goods that may make you personally liable for payment under the terms of the contract.

~Don't allow students to take more foods than they can reasonably sell quickly.

~Don't allow the acceptance of "special gifts" or "special bonuses" for undertaking the fundraiser or for achieving certain quotas by yourself or your staff.

~Don't allow supervisors of physical activities to encourage students to perform beyond their level of training and experience.

~Don't cash checks for anyone



Student Activity Programs  
Authority, Policy Development and Management

---

***Auditing***

At the end of each fiscal year an internal audit shall be conducted in order to verify compliance with board policies, receipts, expenditures, cash on hand, petty cash, and to balance all ledgers and journals with the depository. A copy of this audit shall be on file in the treasurer's. All organizational records and internal audit working papers shall also be retained in the treasurer's office so the Auditor of State may audit them.

Each activity fund established under Ohio Revised Code Section 3315.062 is subject to be audited at the same time the audit of the records and accounts of the school district is made, or at such other times as needed or as requested by the board of education. The audit will include an assessment of whether legal requirements, including those requirements imposed by the board of education, are being followed.

Boardman Local Schools  
Student Activity Programs  
Authority, Policy Development and Management

---

**GENERAL STUDENT AND DISTRICT MANAGED POLICIES**

**POLICY STATEMENT**

The board of education has formulated an overall policy statement, which governs the purpose, management, and control of all student managed student activity programs.

The purpose of student activity programs should be to promote the general welfare, education, and morale of the students and to finance the normal, legitimate co-curricular activities of the student body organizations.

All student groups must be authorized or approved by the school administration. Groups such as secret groups or gangs are strictly prohibited.

All student activity programs shall follow the approved policies and prescribed guidelines as set forth in this document, in the management of these programs.

All student activity programs shall follow the accounting practices set by the Auditor of State Uniform School Accounting System (USAS) and procedures set by the district treasurer. Management procedures are outlined in detail in the management section of this document.

Student Activity Programs  
Authority, Policy Development and Management

---

**Board policies regarding Student Activity Programs. For full information on board policies please see information at:**

<https://go.boarddocs.com/oh.blsd/Board.nsf/Public>

**5830 - STUDENT FUND-RAISING**

The Board of Education acknowledges that the solicitation of funds from students by students must be limited since compulsory attendance laws make the student a captive donor and since such solicitation may disrupt the program of the schools.

For purposes of this policy "student fund-raising" shall include student solicitation and collection of money for any purpose including collection of money in exchange for tickets, papers, or any other goods or services. "Student fund-raising" also includes giving away goods or services, but suggesting a monetary donation.

The Board will permit student fund-raising in school, on school property, or at any school-sponsored event only when the profit therefrom is to be used for school purposes or for an activity connected with the schools.

Student fund-raising by approved school organizations, whose funds are managed by the Treasurer, may be permitted in school by the Principal. For any fund-raisers, including those operated by student clubs and organizations, parent groups, or boosters clubs, that involve the sale of food items and/or beverages to students that will be consumed on the school campus (any area of property under the jurisdiction of the school that is accessible to students during the school day) during the school day (the period from the midnight before, to thirty (30) minutes after the end of the official school day), the food items and/or beverages to be sold shall comply with the current USDA Dietary Guidelines for Americans and the USDA Smart Snacks in School nutrition standards, and also be consistent with requirements set forth in Policy 8550, Competitive Foods.

Student fund-raising by approved school organizations off school grounds may be permitted under administrative guidelines of the Superintendent.

Use of the name, logo, or any assets of the District, including but not limited to facilities, technology, or communication networks, is prohibited without the specific permission of the Superintendent.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extracurricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent.

All crowdfunding activities are subject to AG 6605.

Fund-raising by students on behalf of school-related organizations whose funds are not managed by the Treasurer may be permitted on school grounds in accordance with the Superintendent's administrative guidelines.

These administrative guidelines should:

- A. specify the times and places in which funds may be collected;
- B. describe permitted methods of solicitation which do not place undue pressure on students;
- C. limit the kind and amount of advertising for solicitation.

Advisors for approved school organizations shall not accept any form of compensation from vendors that might influence their selection of a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser. Furthermore, advisors for approved school organizations shall not accept any compensation from a vendor after a decision has been made regarding a fund-raising activity or a product that will be sold as a fund-raiser. In addition, advisors for approved school organizations who make the selection of a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser shall not enter into a contractual arrangement whereby an advisor receives compensation in any form from the vendor that provides a fund-raising activity or a product that will be sold as a fund-raiser.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that an advisor of an approved school organization receives such compensation, albeit unsolicited, from a vendor, the individual shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter properly transmit said compensation to the Treasurer at his/her earliest opportunity.

The Superintendent shall distribute this policy and the guidelines which implement it to each student organization granted permission to solicit funds.

#### **6610 - STUDENT ACTIVITY FUND**

It is the purpose of this policy to establish financial controls for the administration of the normal, legitimate activities of the student body organization.

For purposes of this policy, a "student activity fund" may include, but not be limited to co-curricular and approved extra-curricular activities such as clubs, publications, etc.

Each activity covered by this policy must be recognized by the Board of Education before monies can be collected or disbursed in the name of said activity. Any and all proposed expenditures from a student activity fund must be approved by the Board or its designee prior to disbursement and must serve a valid and proper public purpose.

The Treasurer is directed to obtain annually, prior to the start of the new fiscal year, a list of student activities with a brief description of their objectives, activities, and limitations of each fund.

The Board will review the list upon submission to determine if the objective of each fund serves a continuing District need.

The Board authorizes the maintenance of approved student activity funds.

The Board authorizes the Treasurer to act on its behalf to review and approve each expenditure from a student activity fund prior to disbursement. In approving an expenditure, the Treasurer shall ensure that it is related to achieving one (1) or more of the stated purposes for which the student activity has been organized and will serve a valid and proper public purpose.

A charitable donation may be made to an organization or individual in accordance with the Treasurer's guidelines for activity fund expenditures.

An expenditure shall not be approved if it accrues to the personal benefit of a member of the staff or a member of the student group. Monies are not to be disbursed to a school class or group for any activity or event that will occur after the students have graduated.

Fund-raising for all student activities will be in accordance with Board Policy 5830 and Policy 9700.

All monies accumulated in the account of a specific class or activity will, upon the discontinuance of the activity, be disposed of in accordance with the recommendation approved by the Superintendent.

The Superintendent shall implement administrative guidelines which will ensure that all student activity funds are managed, recorded, and deposited in accordance with law and sound fiscal practice.

**Activity Purpose Statement**

**Activity Budget**

**Budget Purpose Statement Combined**





## Fundraiser Forms



Account Number (Fund/Special Cost Center)

**FUNDRAISER FORM**

**Top portion prior to fundraiser bottom portion following fundraiser**

Organization: \_\_\_\_\_

Proposed Project: \_\_\_\_\_

Date(s): \_\_\_\_\_

Company and Address: \_\_\_\_\_

Company Representative: \_\_\_\_\_

Quantity to be ordered	Organization cost/unit	Proposed sale price/unit	Total Anticipated Revenue

Requested by: \_\_\_\_\_  
Sponsor Signature

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Principal Signature

Date: \_\_\_\_\_

Treasurer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**\*\*\*THIS PORTION TO BE COMPLETED AND SUBMITTED TO THE TREASURER'S OFFICE  
AT THE CONCLUSION OF THE EVENT!\*\*\***

DEPOSITS		EXPENDITURES			
RECEIPT NUMBER	DATE OF RECEIPT	AMOUNT	PURCHASE ORDER NUMBER	VENDOR	AMOUNT PAID

TOTAL RECEIPTS		\$	TOTAL EXPENDITURES		\$

(PRICE PER UNIT SOLD	X	NUMBER OF UNITS SOLD	=TOTAL SALES)	--	EXPENDITURE S	=TOTAL PROFIT

Explanation of unsold/unaccounted for items \_\_\_\_\_

\_\_\_\_\_

Explanation of discrepancies between amount of total receipts and total sales \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Sponsor/Advisor Signature and Date

\_\_\_\_\_  
Principal Signature and Date

\_\_\_\_\_  
Principal Signature and Date

FINANCIAL ACCOUNTABILITY

**READ CAREFULLY BEFORE SIGNING**

1. I understand that I, as Advisor of the Student Activity Club (Organization) named below, am responsible for preparing the annual Purpose Statement and Budget for our organization for supervising activities, including the preparation of fundraising potentials, cash deposits and any other duty assigned by the proper administrative authority.
2. I certify that our organization will not co-mingle funds with any other student organization.
3. I certify that our organization's funds will be used within the framework of the Purpose Statement.
4. I certify that I have received a copy of the Student Activity Handbook, which outlines the student activity procedures for the current year.
5. I understand that the Treasurer must sign any contract for the purchase of service, supplies or equipment.
6. I understand that any merchandise/equipment purchased with funds from this activity is the property of Boardman Board of Education.
7. I understand that all records for this activity are the property of the Boardman Board of Education.  
  
They must be turned in to the Building Principal at the conclusion of this school year for auditing purposes, and kept for three years (two years after being audited).
8. I understand that if any of the above stipulations are not followed, I could be responsible for repayment and/or replacement of funds and/or property.

\_\_\_\_\_  
Student Activity Club/Organization

\_\_\_\_\_  
Advisor

\_\_\_\_\_  
Date

