

**STUDENT ACTIVITY MANUAL
FOR ADVISORS**



TRIWAY LOCAL SCHOOLS
Revised 7-01-2016

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AUTHORITY

Legal Authority and Establishment

The legal authority and establishment of all student activity programs is under Ohio Revised Code Section 3315.062 which permits a board of education to expend funds for student activity programs.

MANAGEMENT

Board of Education

The Board of Education delegates the responsibility for the control of student activity programs and the establishment and functioning of student activities' funds to the Superintendent (Policy Manual File: IGDG).

The Board directs the Superintendent and the Treasurer to develop and disseminate Activity Fund Guidelines incorporating State law requirements and directives of the Auditor (Policy Manual File: IGDG).

The Board assigns the purchasing agent (Superintendent) the responsibility for the quality and quantity of purchases made (Policy Manual File: DJ).

The Board assigns the Treasurer to ensure that all purchases do not exceed appropriations and are consistent with approved educational goals and programs of the District (Policy Manual File: DJ).

Superintendent

All fundraising activities must be approved by the Superintendent prior to the activity according to Board policies.

All purchasing must be approved by the Superintendent prior to the expenditure of any funds or reimbursement **will be denied**.

In conjunction with the Treasurer, activity fund guidelines will be reviewed annually for compliance with the current directives.

Treasurer

The Treasurer is the custodian of all of the funds (Ohio Revised Code Section 3313.51) and is also responsible for the enforcement of accounting procedures and internal control procedures.

An employee may be designated by the Treasurer to receive student activity funds. In accordance with Policy Manual File: DM, these funds must be deposited as follows:

1. If deposit is over \$1,000, it must be deposited the next business day or placed in a safe.
2. If deposit is under \$1,000, it must be deposited the next business day or placed in a safe for deposit within three business days.

Principal

The Principal is responsible for the approval of requisitions for the expenditure of funds.

Advisors/Sponsors

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

1. Prepare annual budgets and purpose clauses of the activity group.
2. Supervise the activity group activities, including preparing fundraising possibilities and proofs of cash receipt.
3. Attend all functions and meetings scheduled for their organization for the duration of the activity. If an advisor is unable to attend an activity function, substitute coverage must be obtained.
4. Compare club records of purchases/receipts with the monthly financial printout and make corrections within two weeks.
5. Maintain copies of club meeting minutes.
6. Complete Fundraising Approval and Final Sales Report forms.
7. Perform additional duties as assigned by proper administrative authority.

THE OHIO REVISED CODE AND STUDENT ACTIVITY PROGRAMS

Section 3315.062

The board of education of any school district may expend monies from its General Revenue Fund for the operation of such student activity programs as may be approved by the State Board of Education and included in the program of each school district as authorized by its board of education. Such expenditure shall not exceed five-tenths of one percent (0.5%) of the board's annual operating budget.

The State Board of Education shall develop, and review biannually, a list of approved student activity programs.

If more than \$50 a year is received through a student activity program, the money from such a program shall be paid into a student activity fund established by the board of education of the school district. The board shall adopt regulations governing the establishment and maintenance of this fund, including a system of accounting to separate and verify transactions. The adopted regulations will also 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.

STUDENT ACTIVITIES GUIDELINES

1. A system of both accounting and administrative internal controls shall be maintained to promote accountability and to ensure accuracy of the accounting and other operating data.
2. All receipts and expenditures for student activity programs must meet the same standards and comply with the same procedures which apply to the General Fund's receipts and expenditures.
3. All student activity fund-raising projects will support the purpose and goals of the designated student activity program or club; will be reasonable with respect to items sold and duration of the fund-raising effort; will contribute to the educational objectives of the district; and will comply with the District's student activity procedures regulating fundraising efforts.
4. Student activity monies will be expended, to the extent possible, to benefit those students currently in school who have contributed to the accumulation of those monies.
5. No gifts or compensation will be received by anyone participating with student activities from private vendors in accordance with Ohio Ethics Law (Ohio Revised Code 102.03).
6. Prior to any financial transactions by an authorized student activity, a budget will be submitted and approved for the current school year.
7. All sources of revenue shall be approved by the Board of Education and will 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.
8. All expenditures by the student activity program will be in accordance with the approved budget of the group. The authorization for the expenditure will be an approved purchase order.
9. Monthly and annual financial reports for student activity funds will be prepared by the Treasurer and furnished to each advisor.
10. Tickets used for all events will be specific pre-preprinted, pre-numbered tickets. Tickets will be stored, tracked, and inventoried by the advisor.

BUDGET

ANNUAL BUDGET

A Student Activity Annual Budget Form will be submitted to the Treasurer's Office by May 1 for the following fiscal year. Even if the current advisor has no intention of continuing with the program, a budget still needs to be completed.

List all possible fundraisers under "Estimate of Money Coming In" and the vendors to be used and estimated costs under "Estimate of Expenses." A fundraiser is **anything** that brings money into a program.

No expenditures may be made for the fiscal year unless the Board of Education has approved the activity budget.

All student activity funds are public funds and cannot legally be spent without prior approval.

FUNDRAISING

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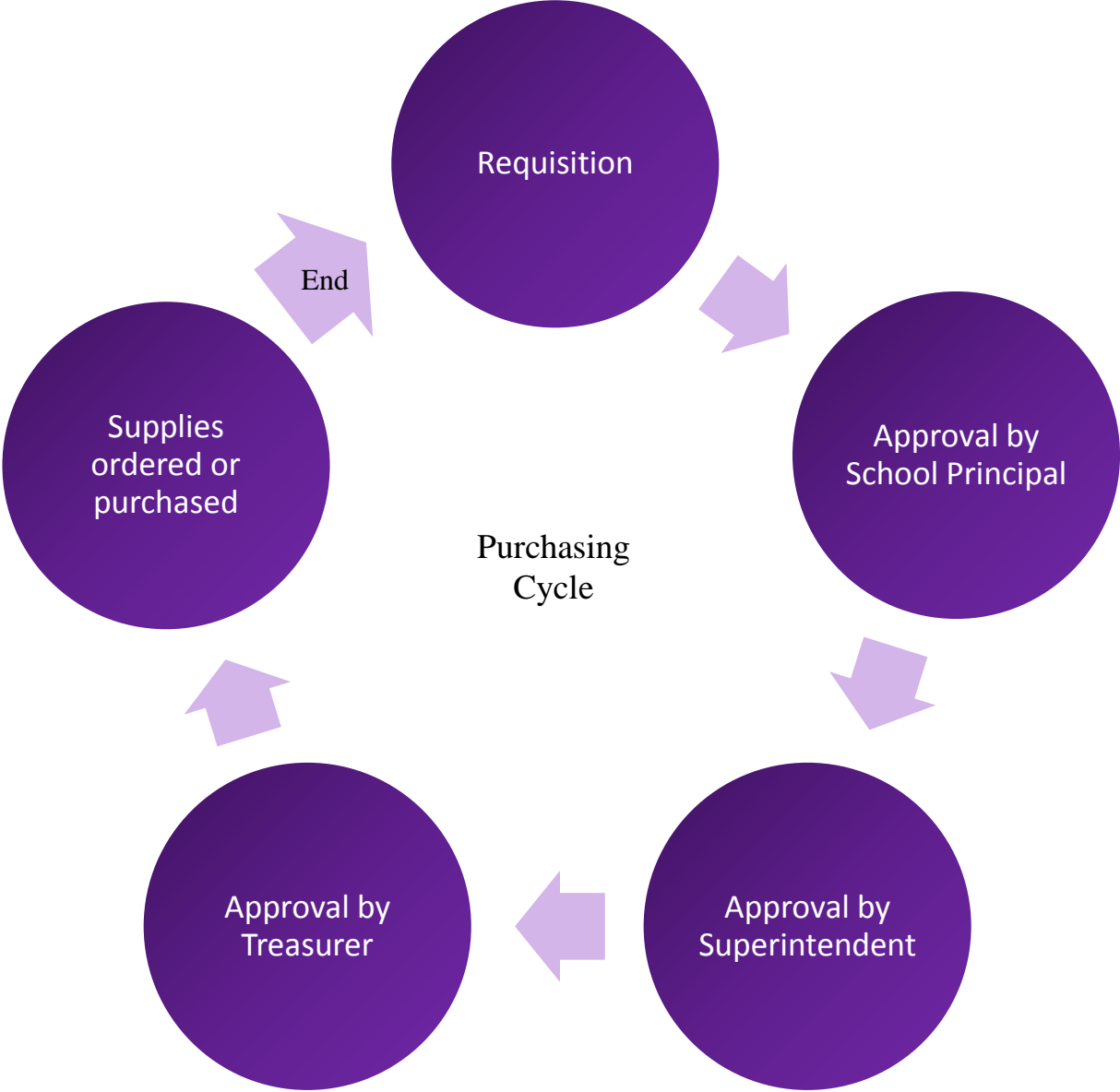
A fundraiser is defined as **ANY** activity that brings money into a program. The most common fundraiser is the sale of goods. Other fundraisers could include: dues, dances, t-shirts, vending machine sales, auctions, advertising sales, admissions, plays, or musicals. All student fundraisers must be in compliance with State law and the Ohio Auditor's Office.

Prior to holding a fundraiser, permission must be obtained by the Superintendent with the submission of a **FUNDRAISER APPROVAL** form. This form notifies the administration of an upcoming fundraiser, and serves as a cash accountability document. Auditors require a form for each and every fundraising occurrence.

As soon as your fundraiser has been approved, start a requisition for whatever will be needed for the fundraiser, i.e. deejay, building rental, goods to be sold, or items to be purchased (see "Purchasing" section). A purchase order will be made up from the requisition and you will receive a copy. Use this copy to submit invoices or receipts for payment. **Payments will not be made without an approved purchase order.**

Upon completion of the fundraising project, the activity sponsor must complete a **FINAL SALES REPORT** form, retain a copy for his/her file, and forward a duplicate copy to the Treasurer's office.

PURCHASING



Under Ohio law:

Any public official who either authorizes an illegal expenditure of public funds or supervises the accounts of a public office from which such an illegal expenditure is taken is strictly liable for the amount of the expenditure.

Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost, or stolen.

(Ohio Revised Code Sections 9.39, 117.01(E), 117.01 (C), 117.01 (A))

REQUISITIONS

Fill out the requisition form as completely as possible to avoid any errors or delays in purchasing. There are instructions on the reverse side to make this easier.

Include special instructions on the requisition, such as if you want the order faxed or if you want the purchase order returned to you to pick up the items. If you need a check at the time of purchase, complete documentation must be attached to the requisition. This could be an invoice or receipt.

The student advisor **MUST** sign the requisition. Submit the form to the building principal.

Purchase Orders

Once the requisition has been approved, the funds will be encumbered (set aside) with a purchase order. Until this happens, no purchases can be made. The white copy of the purchase order will be returned to the student activity advisor.

When the order arrives, sign the packing slip as proof of receipt and forward this copy to the Treasurer's office. No payment will be made without a signature verifying the receipt of the goods.

Invoices

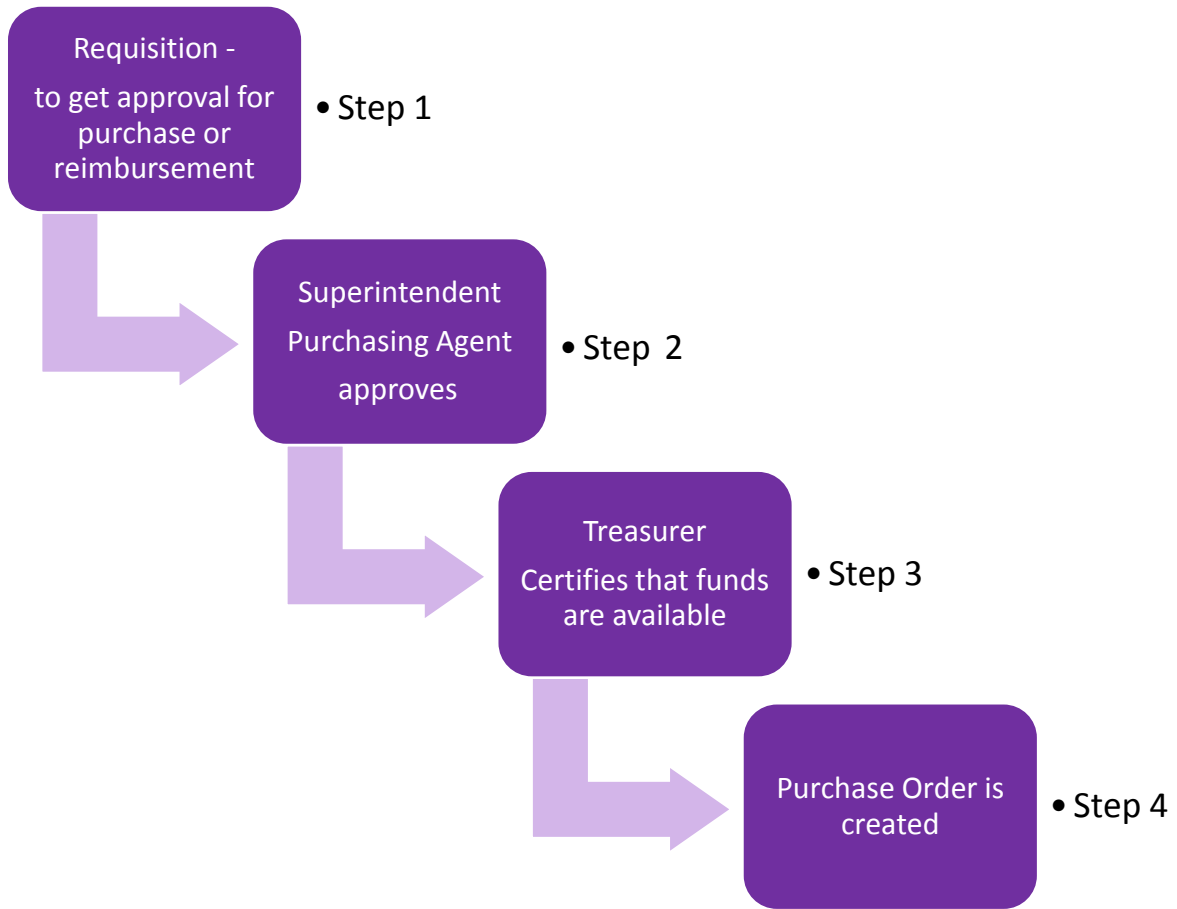
Invoices should be sent to the Treasurer's office. As soon as receipt notification and an accurate invoice are received, a check will be issued.

Reimbursements

Itemized bills are to be signed and attached to the requisition. A sales tax exemption form should be used when making a purchase for a student activity. This form is available in the Board of Education office.

Monthly Report

The student activity financial summary contains all of the activity for the month. This is distributed shortly after the end of the month. Check this report for errors and notify the Treasurer as soon as possible.



RECEIPTS

RECEIPTS

COLLECTION AND DEPOSIT OF CASH

ALL receipts must be deposited within 24 hours of collection.

Fill out a PAY IN ORDER listing any cash or checks received and give the deposit and pay-in to the building depository designee. Keep a copy for your records.

The amount of money raised by the fundraiser must equal the receipts, tickets, or other auditable records. It is **crucial** a well-documented audit trail is generated. For example, State auditors compare the number of tickets or candy bars sold, the sales price of the candy bar or ticket, and the amount of money collected. All of these amounts must total correctly. Pre-numbered tickets and receipts will be used. A lack of sequence and inaccurate ledger entries will result in a citation from the Auditor.

Cash or checks must be deposited within 24 hours (per Ohio Revised Code). Deposits from a fundraiser may be made in increments and reconciled at the end of the event. Collection of cash from sales that is not deposited immediately promotes theft and the possibility of loss.

Carefully monitor the number of tickets or goods given to the students to sell. Make sure the money turned in equals the number of the product times its selling price. Discrepancies must be documented and accounted for in a written statement.