



HOWLAND
LOCAL SCHOOLS

STUDENT ACTIVITIES HANDBOOK

Board adopted September 7, 2016

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STUDENT ACTIVITY ACCOUNTS PURPOSE AND FUNDRAISING

The Howland Board of Education recognizes that well-balanced and effectively administered student activity programs will stimulate student growth and development by supplementing and enriching curricular activities. These student activity programs shall provide varied opportunities for students for growth in areas such as leadership, group interaction, individual responsibility, management, project organization and social development.

All student activities are considered to be an extension of the total school district curriculum. The same attendance, participation and behavioral expectations for students and teachers in the general curriculum apply to participants and advisors of student activities.

Activity groups must submit annually their purpose and goals along with a budget itemizing sources of revenue and anticipated expenditures. This requirement must be completed no later than the October board meeting each school year.

All receipts and expenditures for all student activity programs must meet the same standards and comply with the same procedures, which apply to general fund receipts and expenditures. All expenses and receipts for student activity shall be accounted for in accordance with the Ohio Uniform School Accounting System. All student activity expenditures must serve a public purpose consistent with the stated purpose and annual budget of the activity program involved. A 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 purpose, goals, and budget of the program, and the Requisition/Purchase Order for the expenditure has been signed by the Building Principal, Activity Advisor, Treasurer, and the Superintendent.

All fundraising projects must be approved by the Building Principal, Activity Advisor, Treasurer and Superintendent before the event is to take place. The Principal may cancel and return all fundraising items at the expense of the advisor and the organization if not properly approved. **This is why it is mandatory to complete a Project Potential form and have it approved prior to the event.**

All requests for fundraising must be submitted to the Principal at least one month before the drive will be held. A *Sales Project Potential* form must be completed in order for approval to be granted.

NOTE: The Howland Board of Education will authorize by resolution those student activity programs it wishes to be operational. Prior to the performance of any financial transaction by an authorized student activity program, a purpose or cause for the activity and a budget must be submitted and approved by the Board of Education.

STUDENT ACTIVITIES / FUND-RAISING CRITERIA

The Howland Board of Education recognizes there is a need for students to raise funds to conduct necessary school activities. Approved student activities must seek to achieve the goals of student leadership development, improved school morale, practice in democratic processes and growth in responsibility for performance development. All such related activities must be:

1. Conducted by a recognized student group for the purpose of contributing to educational objectives.
2. Appropriate to the age or grade level.
3. Activities in which schools may appropriately engage.
4. Conducted under the supervision of teachers or administrators.
5. Conducted in such a manner, and at such times, as not to encroach unduly upon instructional time or interfere with regularly scheduled school classes and activities.
6. Scheduled so as not to be unduly demanding on teacher and principal time or work.
7. Evaluated annually by teachers, administrators and students.
8. Done with proper identification shown upon request. Students should not be encouraged to raise funds by going "door-to-door."
9. Limited in number so as not to become a burden or nuisance to the community. Whenever feasible no more than one fund-raising event should occur at the same time.
10. In no direct competition with fund raising efforts sponsored by recognized groups and organizations within the community.
11. Have an educational value for students.
12. Maintain a balance with curricular program demands.
13. Meet the needs of a sufficient number of students.
14. Demonstrate student willingness to meet the demands of the program.

The application of the above criteria for student sales and activities will be supervised by the Building Principal with the approval of the Activity Advisor. Each principal will submit to the Activity Advisor a list of the proposed sales or fund drives in the schools which the school plans to conduct during the school year and the purpose for which the funds are going to be used. The Activity Advisor will then indicate approval or disapproval within the framework of the above criteria.

Funds derived from approved student fund-raising activities will be handled by the Treasurer's office in accordance with the State Auditor's requirements.

ELIGIBILITY FOR PARTICIPATION

Co-curricular and Extracurricular Student Activities: Student participation in student activities shall be restricted to students enrolled in school in this school district.

Interscholastic Extracurricular Activities: Students enrolled in grades 7 through 12 must meet or exceed the following criteria in order to earn or retain their eligibility to participate:

1. Students with less than a 1.0 cumulative grade point average are ineligible to participate;
2. Students who receive a failing grade for any class or course under the school district's approved courses of study for the previous grading period retain eligibility to participate if their grade point average meets the criteria set forth in this policy; and
3. Students must pass at least five classes previous grading period; and
4. Physical education classes (1/4) do not count for the five classes needed for academic eligibility for participation in interscholastic extracurricular activities.
5. Even though minimum eligibility requirements have been met Advisors and Administration have the right to deny activity participation when classroom expectations are not met.

Any student may participate in the provided program of intervention services under the terms and conditions established by the school.

Student Activity Rules & Regulations:

The Principal/Activities Director will be responsible for developing rules and regulations governing student activities. The rules must be consistent with the policies of the Board. A copy of the rules and regulations for each student activity shall be provided to each of the participating students and, upon request, their parents and other citizens of the district.

The following regulations apply to all student activities:

1. Student activities are those school activities that are voluntarily engaged in by students enrolled in school, approved by the school administration and supervised by persons approved by the Board.
2. Each school, under the direction of the principal and professional staff, will have student activities designed to stimulate student growth and development by supplementing and enriching the curricular activities.
3. Student activities should be designed to contribute directly to the educational, civic, social, and ethical development of the students involved.
4. Student activities will receive the same attention to philosophy, objectives, social setting, organization, and evaluation that is given the regular school curriculum.
5. Each school will develop written guidelines and procedures regulation the creation, organization, administration and dissolution of student activities. Student activities at any level should be unique, not duplications of others already in operation. Academic performance criteria may be inserted in appropriate student activities guidelines.
6. An annual report shall be made to the Board regarding the general purposes, plans and financial status of each student activities account in the district.

7. All receipts and expenditures will be accounted for through the activity account. The expenses involved in participating in any school activity and in the total program for a school year should be set so that a majority of the students may participate without financial strain. Special consideration may be given when the expense of participation creates exclusion.
8. Activities are open to all students enrolled in school, regardless of race, religion, sex, nation origin, handicaps or other human differences.
9. Activities must not place undue burdens upon students, teachers or schools.
10. Activities should be held outside the regular school day or at an appropriate designated school time. Activities ordinarily involving the presence of middle school student after 9:00 p.m. or high school student after 10:00 p.m. on an evening preceding a school day should not be scheduled. The scheduling of activities on Sundays is prohibited unless prior written approval has been given by the Superintendent.
11. Extracurricular activities will not be held on days when school is cancelled due to a school calamity, except as otherwise approved by the Superintendent or designee.

Denial of Participation:

Participating in school activities is a privilege. The same student conduct expectations and consequences for students in school apply to their participation in student activities. The Activities Director, Principal or Superintendent may prohibit students from participating in that student activity for a specific or indefinite period of time if the student:

- A. Fails to meet eligibility requirements of this policy.
- B. Poses a continuing danger to person or property or an ongoing threat of disruption by maintaining a presence in the student activity.
- C. Refuses to comply with the rules and regulations governing the student activity; or the reasonable directives of the person directing, supervising or coaching the student activity.
- D. Engages in other misbehavior or poor sportsmanship which is contrary to the public interest in the student activity.

A student, who is subject to being prohibited from participating in a student activity, will first be afforded an opportunity to: [A] hear the alleged violation and the reason for it, and [B] be offered a reasonable opportunity to provide an admission, explanation or denial of the allegation.

If necessary, the student may be referred to local law enforcement agencies for prosecution.

A student's in-school suspension or suspension or expulsion from school also applies to prohibiting that student's participation in student activities during the period of in-school suspension or suspension or expulsion from school. Students absent from school are prohibited from participating in student activities that day.

Sportsmanship

The Board encourages the regular promotion of sportsmanship at all student activities. This promotion includes all participants, coaches, parents and spectators, and it can be accomplished in the following manner:

1. Coaches and advisors will communicate the sponsoring organization's guidelines for sportsmanship to participants in all student activities. These guidelines will be a part of the rules for each activity.
2. The administration will support the coaches and advisor in their efforts to promote sportsmanship. The administration will also include in the job descriptions of coaches and advisors expectations for promoting good sportsmanship among student.
3. The professional staff should educate the entire student body about the expectations for proper sportsmanship on an annual basis.
4. School newsletters should publish portions of guidelines for sportsmanship on an annual basis.

Complaints about any lack of sportsmanship by a student will be handled by the appropriate principal. Complaints about a student athlete will be handled by the appropriate principal and reviewed by the Athletic Council.

Adoption date: September 7, 2016

LEGAL REFERENCES: ORC §§3313.53; 3313.535; 3313.58; 3313.59; 3313.66; 3313.661; 3313.664; 3315.062; OAC §§3301-35-02; 3301-35-03

BOARD POLICIES: AC, "Nondiscrimination"
DIF, "Student Activities Funds Management"
ICA "School Calendar"
IGBE, "Remedial Instruction (Intervention)"
IGBK "Home Education"
IGCH, "Interscholastic Athletics"
JGD "Student Suspension, Expulsion, Removal and Permanent Exclusion"
KGB "Public Conduct on School Property"
KL "Public Complaints"

GENERAL GUIDELINES

1. Prepare a Student Activity Budget and Purpose for Approval. (September)
2. Project Potential Form for each Fund-Raiser. (Before you start the fund-raiser.)
3. Purchase Order – To purchase any supplies for fund-raisers. (Must be approved before your purchase.)
4. Receipts – Deposit all money with the **Activities Office Administrative Assistant/Secretary** daily. (Be sure to include your activity code.)
5. Return completed Project Potential Form to the Treasurer’s Office at the end of the project. (Be sure to double check your expense and deposit records to be sure you match.)
6. Be sure to save the list you have of the students who sold, and how much money they turned in with each project potential form. Any letters you sent to those who still owe money should also be attached, as well as all receipts, to prove to the auditors you have attempted to collect.
7. **DO NOT THROW AWAY OR SHRED ANY DOCUMENTS WITHOUT THE AUTHORIZATION OF THE DISTRICT TREASURER!**
8. Return your completed notebook to Treasurer’s office at the end of the year.

NOTE: You should be keeping copies of your Receipts and Purchase Orders. All records are to be kept until released for disposal by the school district Treasurer. When requested for audit, they must be in presentable order and auditable.

BUDGET REPORTS

In accordance with “Guidelines for Student Activity Programs” published by the State of Ohio Auditor’s Office, every student activity organization that handles \$50.00 or more in funds is required to submit an estimated budget, as well as the goals and objectives of the student activity for the school year.

In the spring of each year, the organization is required to submit an anticipated budget of receipts and expenditures for the coming year’s activities. This budget will become a part of the total budget for all school district funds which must be submitted to the county budget commission for approval. The auditor’s office designates that all of the organization’s projects are to be anticipated and made a part of the budget.

Prior to the performance of any financial transactions by an authorized student activity, a policy and purpose clause for the activity must be submitted by the student group and approved by the Board of Education. The policy and purpose clause should state the reason for the activity existence and its future goals.

The student group must establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish their goals.

Any graduating class must state in the policy and purpose clause what is to be done with monies that are left in the class account at the end of their graduating year.

These budget reports need to be very detailed specific and as accurate as possible. You must complete the Student Activity Budget Form.

Estimated Receipts-List all the ways that the organization intends to earn money. For example: donations, fundraisers, tickets sales, etc.

Estimated Expenses-List all of the expenses that the organization will incur during the year. For example; fundraiser supplies, field trip fees, materials, etc.

The Advisor, Activities Director, Building Principal, Treasurer, and Superintendent must sign off on the budget form and return to the district Treasurer’s Office.

*If an activity, purchase or receipt takes place during the school year and it is not listed on the Student Activity Budget Form for the year, the form must be amended.

When an unexpended balance remains in the account of a graduating class, the class should specifically indicate its intent to the Board for the disposal of such funds. The principal will determine the disposition of such funds when the graduating class does not give such instructions. The transfers will be approved by the Board.

Howland Local School District

Student Activity Budget

2019-2020 School Year

Activity / Account Name: _____ Advisor: _____

Building: _____

Activity Purpose: _____

Proposed Activity Budget

Beginning Balance: **July 1, 2019** \$

Estimated Receipts:

	<i>Description</i>	<i>Amount</i>
1.		\$
2.		
3.		
4.		
5.		
	Total Estimated Receipts	\$

Total Available for Activity Expenditures \$
(Balance + Est. Receipts)

Estimated Expenditures:

	<i>Description</i>	<i>Amount</i>
1.		\$
2.		
3.		
4.		
5.		
	Total Estimated Expenditures	\$

Ending Balance: **June 30, 2020** \$

Activity Advisor: _____ Principal: _____

Activities Director: _____ Treasurer: _____

Superintendent: _____

Approved by Board of Education on: _____

SALES PROJECT POTENTIAL FORMS (FUNDRAISERS)

The following “Sales Project Potential Sheet” must be completed each time your club or organization has a fundraiser during the school year.

The top portion of the “Sales Project Potential Sheet” should be completed and approved by the Building Principal, Activities Director, Treasurer and Superintendent. Please complete all the information asked for. **You need to know the vendor and the address of where the supplies are being ordered.** Upon approval, the original form is sent back to the advisor of the club or organization so the bottom can be completed at the end of the fundraiser. At this time you will requisition a purchase order. Upon approval of the purchase order you may order the supplies for the fundraiser.

When the fundraiser is finished the bottom portion of the “Sales Project Potential” form needs to be completed and returned to the Treasurer’s office. **The money deposited in the bank should equal the “Total Amount Deposited with the Treasurer.”** This amount can also be derived by totaling up all your receipt copies. Any discrepancies can be accounted for in the “Quantity Unaccounted For”. An explanation must accompany this number. **Upon completion you the Advisor and the Principal need to sign and date the form.** The completed form needs to be turned in to the Treasurer’s Office no later than two weeks after completion of the fundraising event.

SALES PROJECT POTENTIAL FORM

The Project Potential is a form designed to account for the income from collected from students for activity programs (i.e. donations, dues, hoodie/jersey/hat days, camp fees, uniforms). The purpose is to provide information to advisors and administrators of the various projects and whether they are functioning in accordance with adopted board policies. **No monies are to be collected until this APPROVED form is returned to the advisor.**

ORGANIZATION: _____ Date: _____

PROPOSED SALES PROJECT: _____

DATE(S) OF SALE: _____

ORDERING:

_____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____

SELLING:

_____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____

ESTIMATED PROFIT: _____

 Activity Advisor Signature Date

 Building Principal Date

 Activity Director Date

 Treasurer Date

 Superintendent Date

THIS SECTION TO BE COMPLETED WHEN PROJECT IS COMPLETED

ACTUAL PURCHASES:

_____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____

ACTUAL SALES (DEPOSITS)

_____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____
 _____ @ _____ = _____

TOTAL PURCHASE AMT: _____

TOTAL TO BE ACCOUNTED FOR: _____

AMOUNT OR QUANTITY UNACCOUNTED FOR: (EXPLAIN ON REVERSE SIDE) = _____

 Activity Advisor Signature Date

 Building Principal Date

 Activity Director Date

 Treasurer Date

 Superintendent Date

INCOMPLETE AND/OR UNSIGNED FORMS WILL BE RETURNED TO ADVISORS

RECORD OF TICKET AND CASH ACCOUNTABILITY FOR SPECIAL EVENTS

The following *Record of Ticket and Cash Accountability for Special Events* must be completed for each special event. For example Homecoming, Prom, etc.

Both a copy of the invoice for the purchase of the tickets and the unsold tickets need to be attached to the form.

An explanation needs to be given if any tickets were distributed and no cash was received for them. Reasons that this may occur are if tickets are used for display, souvenir, etc. This information needs to be recorded on Line 4 of the form.

An explanation is also necessary if the amount of ticket sales does not equal the amount of money that was deposited. This information needs to be recorded on Line G of the form.

Under **no** circumstances should any ticket money be used to pay for expenses of any kind. You must deposit all money and purchase by way of Purchase Order.

RECORD OF TICKET AND CASH ACCOUNTABILITY FOR SPECIAL EVENTS

Event: _____

Date(s) of Event: _____

Description of Tickets: _____

Section I Ticket Accountability

1. Tickets Acquired (Enter Quantity and attach a copy of the invoice) _____
 Sequence numbers _____ through _____ inclusive.
 Sequence numbers _____ through _____ inclusive.
 Sequence numbers _____ through _____ inclusive.
2. Tickets Not Used (Enter Quantity and attach the unused tickets) _____
3. Tickets Used (Subtract Line 2 from Line 1)
4. Tickets Used for Purposed Other Than Sale (i.e. Display, Souvenir) _____
 Enter Description _____
 Quantity _____
5. Tickets Sold (Subtract Line 4 from Line 3) _____

Section II Cash Accountability

- A. Tickets Sold (Total Quantity Must Equal Line 5, Section I)

	<u>Quantity</u>		<u>Sales Price</u>		
1.	x	=	\$	=	\$ _____
2.	x	=	\$	=	\$ _____
3.	x	=	\$	=	\$ _____
- B. Total Sales (Add Lines 1, 2, and 3) \$ _____
- C. Change Fund \$ _____
- D. Cash on Hand (Sum of lines B and C) \$ _____
- E. Cash Deposited \$ _____
- F. Cash Over/ Under (Subtract Line E from D) \$ _____
- G. Explanation for Cash Difference Reported on Line F:

PURCHASE ORDERS PROCEDURES

Before ordering any supplies or materials, it is mandatory that a Purchase Order be completed and approved. Requests for purchases from student activity funds can be made only by faculty advisors, coaches, teachers or lay persons assigned to an activity. These requests must be approved in writing by the appropriate principal or other person designated by the Superintendent. Funds must be available or in the process of collection before such purchases may be authorized.

1. You must first submit a **Requisition** form to the Activities Office Administrative Assistant/Secretary stating:
 - a) A general, overall description of the contents of the requisition.
 - b) An adequate description of the product, including item numbers, for the supplier.
 - c) A quoted, net delivered price, whenever possible, **or an OVER estimate**, including shipping.
 - d) Prices shown per unit.
 - e) Clear delivery instructions, if any.
 - f) Signature of the Advisor.
 - g) The amount
 - h) The account you wish the expense to be charged.
2. This requisition will either be approved by the Building Principal/Activities Director or denied and returned to you.
3. Once the Building Principal/Activities Director has approved the requisition, it will be entered on line, by the Activities Office Administrative Assistant/Secretary for the Treasurer's office to download.
4. The Treasurer will verify your funds are available, and the request meets the intent of the organization's philosophy statement. If the requirements are not met, it will be returned for a budget modification.
5. The Superintendent will review the PO and determine if the purchase is necessary
6. Once these signatures are obtained, the PO is sent to the budgetary clerk where a number will be assigned.
7. The funds are then encumbered (set aside for that purpose) and the money cannot be used for any other purposes.
8. At this time the budgetary clerk will mail out the white copy to the vendor, and return the necessary copies to the Activities Office Administrative Assistant/Secretary. As the requisitioner, you are responsible for faxing or calling in any orders that you do not wish to be mailed. As the requisitioner, you should receive a copy from the secretary for your records. When you have received your merchandise and have determined it to be complete and correct, sign a copy of the Purchase Order, have the Activities Director sign and return to the Treasurer's office as approval to pay. If there have been any corrections to the amount, please adjust the Purchase Order before returning to the Treasurer's office.

This includes PO's to reimburse employees for travel expenses. The PO must be completed and approved before the trip is made. In order to receive reimbursement for any expenses, valid receipts must be presented along with the *Professional Meeting Request Form* found on the Fiscal Website.

If an order is made or service rendered without the above approvals and certification, Howland Local Schools **will not be legally obligated** to the vendor. You will have to make payment personally or return the merchandise.

This process will ensure quicker PO turn around. All staff must be aware of and follow the processing procedure and plan ahead accordingly. Allow at least two weeks for your PO to be processed, there are many signatures required.

PURCHASE ORDER DISBURSEMENT

- A. Original (White) copy – to the vendor
- B. Green – for the Warehouse
- C. Blue – Secretary or originator's copies
- D. Pink – Stays in the Treasurer's Office

ORC 5705.41(D) states,

No orders or contracts involving the expenditure of money are to be made unless there is a certificate of the Fiscal Officer.

PURCHASING GUIDELINES

All purchases shall be made under the rules listed below.

1. Only the Superintendent, or designee (hereinafter "purchasing agent") may commit the district for a purchase.
2. It is the responsibility of the requisitioner to provide an adequate description as required by the purchasing agent to prepare the specifications and to procure most expeditiously and economically the desired commodity and or services. A source of supply should be included on requisitions for specialty or unusual items.
3. It is the responsibility of the purchasing agent to make alternate suggestions to the requisitioner if, in the judgment of the purchasing agent, the specifications would restrict competition or otherwise preclude the most economical purchase of the required items. In the case of disagreement, either party may refer the matter in accordance with established procedure.
4. When a low bidder proposes an alternate as "an equal" to that specified it is the responsibility of the purchasing agent to determine whether the proposed substitution is, in fact, an equal. In the case of a disagreement between the purchasing agent and the requisitioner, the final decision shall be based on the Superintendent's evaluation.
5. Verbal confirmation orders subject to subsequent confirmation by a written purchase order may be issued only in cases where a bona fide emergency situation exists which can be handled only by this procedure. Plan ahead for your expenses and allow adequate time for approval. If you need to call in the order, also mail out the white/vendor copy for their reference.

Requests for purchases from student activity funds can be made only by faculty advisors, coaches, or teachers or lay persons assigned to an activity. These requests must be approved in writing by the appropriate principal or other person designated by the Superintendent. Funds must be available or in the process of collection before such purchases may be authorized.

PAYMENTS

All payments for materials and services must be by check from the Treasurer's office. Nothing is ever to be paid in cash.

No payments will be made before the merchandise is received or the service is rendered. An official invoice is to be submitted to the Treasurer's office for payment when the bill is due and payable.

DEPOSITS / RECEIPTS

Money collected by Howland School District employees and by student treasurers will be handled in accordance with prudent business procedures to: [1] demonstrate accountability by employees; and [2] teach those procedures to our students.

Under NO circumstances should receipt money be used to pay for expenses of any kind.

All monies received must be turned in on a **daily** basis to the school secretary. Money is never to be held for any reason. Money left overnight in a district building should be kept in a locked cabinet or safe. Care should be taken to insure the security of all funds from receipt to deposit.

Money collected by Food Service cashiers will be reconciled and deposited daily.

PETTY CASH

No student organization is to have a petty cash fund. All cash, at all times, is to be deposited.