

Licking Valley Local School District

District and Student Activity Manual



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Principles of Student Activity Programs

This manual has been prepared for use by all student activity advisors. The procedures discussed in this manual were created to protect both you and the District from questionable acts and potential prosecution. All employees are required to follow District policies and procedures or be subject to various discipline proceedings.

The Board of Education of Licking Valley Local School District recognizes that well balanced and effectively administered student activity programs will stimulate student growth and development by supplementing and enriching curricular activities. In 1993 the Auditor of State of Ohio reorganized the structure of student activity funds by issuing Circular No. 0019, "Developing Policies for Student Activity Programs". To comply with the requirements as set forth in that document, Licking Valley Local School District's Board of Education has adopted board policies, [po2430](#), [po2431](#), [po5820](#), [po5830](#), [po6600](#), [po6605](#), and [po6610](#) and corresponding administrative guidelines, as well as, placed the accountability for fiscal management under the responsibility of the Treasurer of the Board of Education.

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

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.

If more than fifty dollars 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 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.

Roles and Responsibilities

Licking Valley Local School District's student activity organization guidelines govern the following funds:

- 018 Funds - Public School Support Funds
- 200 Funds - Student Activity Funds
- 300 Funds - District Managed Activity Funds

Each building principal is responsible for the building's designated public school support (018) and student activity (200) funds. The athletic director is responsible for the administration of the district managed activity (300) funds.

Administrative Roles and 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.

Superintendent

The Superintendent is the chief executive and administrative office for the Board of Education and in charge of implementing the policies of the Board, including the program of all student activity funds.

Treasurer

The Treasurer of the Board of Education is the custodian of the student activity funds. The Treasurer has the responsibility for enforcement of accounting procedures and internal control procedures including the supervision of the annual audit to be conducted to verify compliance with Board of Education policies and requirements.

Principals

Principals are responsible to supervise all student activity programs within their buildings. This includes both fiscal, including approval of requisitions, and program functions of the student activity funds and for the annual submission of the budgets and statements of purpose for the various student activities to the treasurer.

Student Activity Coordinator

The student activity coordinator is responsible for the accurate and secure handling and depositing of funds received by student activity programs. The student activity coordinator is required to maintain a record and file of source documents for the receipt and expenditure of student activity funds. The student activity coordinator is to immediately report any questions regarding the integrity of the handling of student activity funds to the treasurer.

Advisors and Sponsors Roles and Responsibilities

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
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 reports and make corrections as needed and submit the 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
7. Perform any other duties as assigned by the building principal or other authorized administrator in connection with the proper functions of their student activity organizations.

Coaches Roles and Responsibilities

Athletic department coaches are responsible for supervising their specific sport and report to the athletic director. Coaches are to prepare and file the annual purpose statement and budget. The athletic director or his/her designee is to prepare all necessary documentation and maintain records associated with athletic contest receipts and expenditures. Coaches are also required to perform any other duties as assigned by the athletic director or other authorized administrator in connection with the proper functions of their sport.

Private Travel Vendor

Private travel vendors may be necessary for trips taken by a student activity program. When arranging, booking, or approving field trips through or with a private travel vendor, school district officials and employees are acting under the “color of office” as defined in the Ohio Revised Code Section 117.01(A).

Ohio Revised Code Section 102.03(D)(E), prohibit a school district official or employee from soliciting, accepting, or using this or her position to secure travel, meals, and lodging, or a gift of substantial value, from a party that is interested in matters before, regulated by, or doing or seeing to do business with the school district.

As such, monies and other forms of compensations, including gifts, travel, meals, lodging, and/or air miles, paid to the school district official or employee, by the private travel vendor/airlines, are considered “public monies” and must be remitted to the school district (AOS Bulletins 2000-006 and 2000-015, which includes Ohio Ethics Commission Advisory Opinion 2000-04, “Compensation for School Trip”, and Ohio

Ethics Commission Advisory Opinion 2001-04, "Travel and Gifts Provided to School Officials and Employees).

The Advisory Opinion does not prohibit public school teachers, public school administrators, and other public school officials and employees from accepting, from a private tour company, necessary travel expenses to accompany students on a school trip, so long as the travel expenses are provided in connection with the contract between the district and the tour company to provide tour services.

Budgetary Process and Purpose Statement

The school district includes Public School Support (Fund 018), District Managed Student Activity Funds (Fund 300) and Student Managed Student Activity Programs (Fund 200) in the budget process. This includes incorporation into the tax budget (if required by the County Budget Commission), certificate of estimated resources, and the appropriation process.

Please see the [guidelines](#) for effective management of 200/300 Funds.

To adhere to these budget requirements, the advisor or coach must prepare and submit an annual purpose statement and budget form for his/her organization to the building principal or athletic director. This must be submitted to the building principal or athletic director by April 1st.

Every club or activity must have a purpose statement. 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.

The principal or athletic director is responsible for reviewing initial budgets and purpose statements prior to presenting the completed form to the treasurer every year by April 10th. The treasurer will present the purpose statements and budgets to the superintendent for approval and then to the board for their review and approval by the June board meeting. The treasurer will incorporate the approved student activity budgets into the annual appropriation resolution. The purpose statement and budget form may be modified from time to time during the school year upon approval of the Board of Education.

Potential For Sale & Sales Follow Up

The potential for sale form and sales follow up is designed to serve as an application for approval of an intended sales project, and, as well as, to account for the income and expenses from sales projects conducted by activity organizations. The purpose of the potential for sale is to provide information to advisors and administrators about the various projects and whether they are functioning in accordance with the adopted board policies. Timely and accurate completion of the sales follow up also provides a level of protection to participants in the event of a shortage of sales revenue or inventory. The application form is designed to be used where money will be raised as a result of a resale of a specific inventory of goods or a miscellaneous type of project such as a dance, bake sale, etc.

The potential for sale is **Not A Substitute For A Purchase Order**. All items for resale must be obtained through the customary purchase order process. No sales project may last longer than two weeks (unless special approval is granted by the superintendent).

Sales Projects Are To Be Proceed As Follows:

1. The organization decides to have the sales project.
2. The advisor is to verify that the sales project is properly within the organization's statement of purpose and budget. If it is not, the statement of purpose or budget must be modified and approved prior to beginning the sales project.
3. The advisor completes the potential for sales and submits it to the principal for approval.
4. The principal submits the signed form to the treasurer for approval. The treasurer forwards the application to the superintendent's office. Sufficient time must be allowed for these approvals - **At Least Two Weeks Prior To The Scheduled Beginning Of The Sales Project**.
5. When the application is approved, the treasurer's office will return a copy of the application to the principal's office.
6. The advisor is to prepare a purchase requisition form and submit it to the principal's office to order the goods to be sold.
7. The principal will approve the requisition and have it entered on the computer.
8. After the items are ordered on a properly executed purchase order, the advisor will receive a copy of the purchase order and the goods to be sold.
9. The advisor is to verify that the order of goods is complete, or, noting shortages/overages, return a copy of the purchase order, packing slips and any invoices that are sent with the order to the treasurer's office.
10. The advisor issues goods for resale to the students and it is recommended that a student accountability record sheet be maintained. The student accountability record is updated when money is received from the student and when goods are returned from or reissued to the student.
11. **All Money Is To Be Given To The Building Secretary Or Treasurer's Office** to ensure the timely deposit of money by 2:30 p.m..
12. When the project is completed and all money has been received, the advisor will complete the sales follow up form and submit it to the Treasurer's Office along with copies of order forms.
13. 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.

14. If a shortage/overage exists on the bottom of the sale project form must be explained and documented.

During the Course of a Fundraiser:

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. Maintain duplicate copies of order forms to submit with Sales Follow Up Form at end of sale
5. Receipt of money from students (i.e. John Jones returned \$40 for one case of candy bars on 9-1-01)
6. 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.

Ticket Reports

Circular 0019 issued by the Auditor of State recommends cash control and ticket sale accountability for each school event. Any time money is collected for an admission; some form of ticket must be sold. These events occur primarily at the high school and middle schools. Examples include athletic contests, concerts, dances, and drama presentations. The ticket report form has been established for use adhering to these recommendations. The ticket report is used to account specifically for the tickets sold and/or used at each event and to reconcile that quantity with the cash collected. The student activity advisor (including the athletic director) is responsible for the completion of the ticket report form. The completed form is to be attached to the completed sale project form forwarded to the treasurer's office. If a shortage exists, it must be thoroughly documented on the bottom or back of the form.

All Money Received For Admissions To A Dance, Play Or Musical Must Be Recorded On A Ticket Report Form And Returned With The Completed Sales Project Form. All Projects Requiring Paid Admissions Must Use Pre-Numbered Tickets.

Gifts/Donations

All gifts to Licking Valley Local School District must be formally accepted by the Board of Education at a regular meeting. A gift may be a cash donation or any item of value such as books or equipment of any kind. Upon receipt of information by an individual that a gift is to be made to the district, a Pay-In form should be completed by the sponsor,

signed by the principal, and forwarded to the Treasurer's office so it may be included in the Board agenda materials for the next regular meeting. Such action by the Board must be recorded in the official minutes of the meeting at which it was accepted.

Once the gift or donation has been approved by the Board, the Treasurer's office will send an acknowledgement letter to the donor. Please make sure a complete name and address for the donor is provided on the Gifts/ Donation form.

Frequently Asked Questions:

1. Are There Certain Kinds Of Fundraisers That I Should Avoid? Any fundraiser that is not returning a fair profit for the amount of work involved should be avoided. Additionally, fundraisers through an outside salesman (Avon, Longaberger, Mary Kay) rarely return enough profit for the amount of work required and are difficult to audit. Talk to other advisors about sales they have conducted and the problems they have encountered.

2. If I Decide To Add A Fundraiser, How Do I Go About Revising My Original Budget? First talk to your building principal about the time you want to sell and the product involved. If he/she approves the project, call the treasurer's office and request that your budget and purpose statement be revised. This will increase your estimated revenue and allow you to budget more for expenses.

3. Why Can't I Hold Money Until The End Of The Week And Turn It All In At Once? I Get So Many Receipts And I Don't Have Time To Count It All. First of all, you are responsible for the money collected from your students. Money left in your classroom can be misplaced or stolen. In addition, money that is held in your building and not deposited on time can result in you, your building, and/or the Treasurer being cited by the state auditors.

4. What Do I Do If I Get A Check Returned For Insufficient Funds? Contact the Student Activity Coordinator and she will do a minus receipt from your fund. When the money has been replaced the funds will be redeposited in your student activity fund.

5. My Fundraiser Has 20-30 Products All Sold At Different Prices; How Do I Put That On The Sale Project Form? This has been a frequent problem so this year we are asking that you attach a copy of your fundraising brochure to your application. This will eliminate the need for multiple entries and help the Superintendent and Treasurer verify that the products being sold are within the guidelines for student activity sales.

6. How Many Fundraisers Can I Do Each Year? We suggest that you not do an excessive number of fundraisers. Look at your profit potential to determine whether a fundraiser is worth the effort. If your building has 5-7 fundraisers going on at the same time, everyone's profits suffer.

District and Student Activity Guide

Receipt And Acknowledgement

I, _____, acknowledge receipt of the Licking Valley School District Student Activity Handbook and agree to abide by the guide and any applicable Board policies relating to student activity funds.

List All Activities Accounts:

-
-
-
-

Advisor/Coach Name

Signature & Date

**This form only needs to be completed once, even if you are an advisor or coach for multiple activities/sports.*