

# CUYAHOGA HEIGHTS SCHOOLS

## HANDBOOK FOR STUDENT MANAGED STUDENT ACTIVITY PROGRAMS



7/1/22

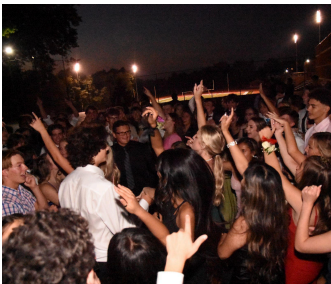
References:

AGSAP: Auditor's Guidelines for Student Activity Programs

BP: Board Policy

*Student Managed Student Activity Programs (Fund 200) are board approved student activity groups in which students participate in the management of the program through the inclusion of student officers and an advisor (AGSAP page 24).*

## Purpose



The purpose of student managed student activity groups is to promote the general welfare, education, and morale of the students and to finance the normal, legitimate co-curricular activities of the student body organization. In addition, students must participate in the management of the program and its finances, and the Treasurer of the Board of Education must be the custodian of the funds and enforce the district's accounting and internal control procedures (AGSAP pages 10, 12 & 24).

## Overview

A good, well planned student managed student activity program should enrich the curriculum, provide new learning experiences, promote interest in classroom work, and improve morals and discipline by providing activities that are attractive, meaningful, and worthwhile, thus making it a necessary facet of the total educational program. The program's success is dependent on sound policies and effective guidelines that allow it to expand and flourish 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 by student activity groups, the demand has developed for efficient, thorough and safe management of these funds, per the Auditor of State. Therefore, the Treasurer's Department has created the procedures and guidelines outlined in this manual to help inform and protect advisors, students, and the district in the handling and management of student managed student activity funds, in accordance with Board Policy, O.R.C., and the Auditor of State's *Guidelines for Student Activity Programs* (AGSAP page 9).

# DUTIES

## A. Board of Education Duties\*:

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 and shall approve the **Purpose and Budget Statements** submitted by each student activity group. The Board of Education shall also adopt, by resolution, the approval and authorization of related organizations (non-school, separate legal entities that operate as nonprofit entities as defined by the Internal Revenue Code), as well as, the rules, regulations, and policies to govern the participation of students and school district employees in the fundraising programs of these outside organizations.

## B. Superintendent Duties\*:

The Superintendent is responsible for administering all board policies, except those required of the Treasurer.

## C. Treasurer Duties\*:

The Treasurer is responsible for being the custodian of all funds and enforcing the accounting and internal control procedures of the district, using the Auditor of State's uniform system of accounting (USAS-R), whereby the direct and indirect costs of all school district activities, including athletic and non-instructional activities regardless of the sources of funding, can be analyzed, audited and reported to the Board of Education each month.

## D. Principal Duties\*:

The Building Principal oversees the operation of all student managed student activity programs, including, but not limited to:

- Assigning all student activity advisors.
- Confirming all advisors carry out their responsibilities consistent with board policy and written guidelines.
- Approving all fundraisers via the Sales Project Potential Form.
- Approving all Purpose and Budget Statements.
- Confirming all expenditures on purchase requisitions serve a proper public purpose.

## E. Advisor Duties\*

The duties and responsibilities of the advisors are at the direction of the Board of Education and include, but are not limited to:

- Getting approval by the building Principal for all fundraisers.
- Preparing the annual **Purpose and Budget Statements** of the activity group.
- Reviewing and submitting all contracts with vendors for board approval and preparing purchase requisitions for each expenditure before any items are purchased or any services are rendered..
- Supervising the activities of the activity group.
- Depositing all collected funds with the District Treasurer in accordance with Board Policy.

- Verifying and documenting all student activity group expenses and revenues.
- Submitting the requested reconciliation forms for monies collected.
- Saving all revenue and expense documentation for a period of 3 years.
- Performing any other duties as assigned by the proper administrative authority.
- Following the guidelines provided in this handbook, as well as, Board Policy, Ohio Revised Code, and the Auditor Of State's *Guidelines for Student Activity Programs*.

\*(AGSAP pages 10-11)

## GUIDELINES

### A. Advisor's First Steps

Once you have been approved by the Board of Education as a Student Activity Advisor:

- Create a new "group" in Final Forms and have students sign up for the student activity group in **Final Forms**.
- Edit/update the list of students in the activity group on Final Forms, as needed.
- Hold a meeting to **select officers** and discuss the group's purpose, and its plans for raising and/or spending money.
- Make sure that the group's plans to spend student activity monies benefit:
  - Those currently in school who have contributed to the accumulation of those monies.
  - The student body as a whole and not a special group (AGSAP pages 24-25).
- Submit a request for each fundraiser on the **Fundraising Calendar Form** (AGSAP page 13).
- Help the students fill out a **Sales Project Potential Form** for each fundraiser the group is planning.
- Copy the total estimated revenues and expenses from each **Sales Project Potential Form** and list them on the **Purpose and Budget Statement** next to each proposed fundraiser.
- List any **revenue only entries** - for example: any online fundraising profit checks and any expected donations.
- List any **expense only entries** - for example: the junior class should include prom deposit payments to reserve the venue or caterer that need to be paid during the junior year.
- Give details about each expenditure (instead of just "supplies" or "services") to show each expenditure serves a proper public purpose (AGSAP pages 25-26 ).
  - NOTE: Making a donation to an individual or organization or purchasing gift cards requires prior approval from the Treasurer to determine if the expenditures are appropriate (BP 6610).
  - If gift cards are approved and distributed, the advisor needs to turn in documentation with the recipient's printed name, signature and date verifying the gift card amount they received.
- Confirm the ending balance on the **Purpose and Budget Statement** aligns with the student activity group's stated purpose - for example: if the goal for the senior class is to cover 100% of the Prom and Senior Luncheon expenses, the ending balance should be "0" or slightly higher, but not negative.
- Keep in mind that the **Purpose and Budget Statement** needs to be as accurate as possible because it is used by the:
  - Treasurer to set the budget amount for the overall 200 fund, which must be submitted to the county for certification.
  - Treasurer to appropriate the proper amount of funds for each student activity group's individual revenue and expense accounts.

- Student activity group to create a realistic budget to achieve their stated goals.
- Principal and Athletic Director to avoid fundraising duplication among groups.
- Board of Education to review and approve that:
  - The budget accomplishes the stated purpose/goals of the group.
  - All expenses listed serve a proper public purpose (AGSAP, page 25 and BP 6610).
- If you have any questions or need help filling out the form, please contact the Assistant Treasurer.
- Once complete, gather all required signatures and **turn in the Purpose and Budget Statement form to the building Principal** by October 1 of that school year.
- If you need to add fundraisers or increase expenses after the Purpose and Budget Statement has been approved by the Board of Education, your group will need to fill out and submit a revised Purpose and Budget Statement for board approval (AGSAP, page 13).

## B. Types of Revenue

There are several ways for a student managed activity group to generate revenue, but all revenue collection must:

- Comply with the District's internal control measures for handling public funds that require all transactions to be accounted for on the District's financial records maintained by the District Treasurer (AGSAP page 13).
- Have a well documented audit trail to safeguard the group's assets (AGSAP page 29).
- Be deposited with the District Treasurer - and NOT be held by an advisor (as petty cash, for example) or be deposited with a Booster Club (AGSAP pages 24- 25).
  - Use of PayPal, Venmo, or any other non-district payment service set up by the activity group or advisor to collect revenue is strictly prohibited.
  - Student activity groups may not maintain separate savings or checking accounts.
  - Student activity revenue may not be commingled in personal checking accounts.
  - Student activity revenue must be deposited with the Treasurer's Department within 24 hours of receipt (BP 6600).
- ❖ Checks should be made out to: **Cuyahoga Heights Schools BOE.**

### 1. Dues:

The Board of Education approves a list of student fees and dues each school year.

- Each Fall, the District will add freshman through senior class dues to each student's account.
- For other student activity groups with board approved dues (for example - NHS and NJHS), the District will use your student managed student activity group roster in Final Forms, as of October 1 that year, to assess dues to each member's student account. If you add or delete a student after October 1, please notify the Assistant Treasurer so dues can be added and/or deleted from the student's accounts..
- **Advisors will not be involved in the collection of dues.** A student/parent/guardian can pay dues either online through PaySchools Central or by turning in a check or cash to the building secretary, who will issue the payer a receipt and will follow the district's electronic payment processing and deposit procedures.
- All electronically processed payments will be receipted automatically to the student activity group's account.

## 2. Donations:

The Board of Education must approve all donations received.

- Anyone making a monetary or non-monetary donation to a student activity group should come to the Treasurer's Department and fill out a **Donation Deposit slip**.
- All payments made by non-school organizations (such as a Booster Club, Alumni Association or PTO) to a student activity account are considered a donation [\(AGSAP, page 22\)](#).
- When donations are brought to the Treasurer's Department, the donor will receive a receipt, the information will be added to the Treasurer's board agenda donation list.
- Once board approved, the Superintendent's Secretary will forward an acceptance letter to the donor, on behalf of the Board of Education.
- The Treasurer's Department will deposit the funds to the district bank account, receipt the donation to the student activity group's account, and forward a copy of the receipt to the student activity advisor.

## 3. Admissions/Ticket Sales:

If the activity group is planning on selling tickets for admission to an event (e.g.: dance/festival) to generate revenue:

- **Meet with the Athletic Director** to determine :
  - If the tickets can be sold online through HomeTown Ticketing on the school website.
  - Whether the activity group will absorb the transaction fees or whether the consumers will.
- Share your event details with the District's Public Relations Team by filling out the **Cuyahoga Heights Local Stories Request Form** in Google Forms.
- **If tickets are sold online:** when sales are complete, the Assistant Treasurer will confirm that the payments deposited to the district bank account reconcile with the number of tickets sold online, that the deposits are receipted to the associated student activity account, and that a copy of the deposit receipt is sent to the activity advisor [\(AGSAP page 13\)](#).
- **If tickets are not sold online:** meet with the Assistant Treasurer beforehand:
  - To discuss how revenue will be collected, accounted for, deposited and reconciled with sales [\(AGSAP page 13\)](#).
  - To get a **Ticket Report/Deposit Slip** that will be customized for the group's specific activity.
  - To discuss how the money will be safeguarded, if the event falls outside of school hours.
- Use only purchased, pre-numbered tickets - do not create and print tickets [\(AGSAP page 29\)](#).
- At the close of each day's sales, the advisor and a student officer should fill out the **Ticket Report/Deposit Slip:**
  - Attach the starting and ending ticket number stubs on the **Ticket Report/Deposit Slip**,
  - Calculate the total number of tickets sold and multiply that by the ticket price to determine the **total sales amount** - (how much money should have been collected).
  - Count the cash drawer, separating cash and checks.
  - Make a list of each check payer's name, dollar amount, and check number.
  - List the total dollar amount of checks received.
  - List the total amount of cash received.
  - Add the cash total with the check total and confirm it matches the **total sale's amount**.

- Explain any discrepancies.
- Have both the advisor and the student officer sign off on the **Ticket Report/Deposit Slip**.
- The advisor is responsible for securing the money in a safe or locked cabinet/drawer and should not take the money off school property **(BP 6600)**.
- The advisor must bring the deposit and the signed **Ticket Report/Deposit Slip** to the Treasurer's Department within the next business day following collection of the monies. Do not send a student alone to deliver a deposit to the Treasurer's Department.
- The Treasurer's Department will issue the advisor a numbered receipt for each:
  - their check deposit
  - their cash deposit
- The advisor should keep all deposit receipts with their ticket sale paperwork to verify the funds were deposited with the Treasurer's Department.

## 4. Fundraisers:

One of the most common sources of revenue for student managed activity programs is fundraising activities. All fundraisers must have prior approval and must follow the district's revenue collection and purchasing procedures.

- Fundraising activities held **online or on school grounds** must be approved by the Principal, which is accomplished by filling out the **Fundraising Calendar Form**.
- Fundraising activities held **off school grounds** and **crowdfunding** activities will **also** need specific approval by the Superintendent **(BP 5830 and 6605)**.
- If your fundraiser can be done online - **meet with the Athletic Director** to determine:
  - If the fundraiser orders/payments will be made online through HomeTown Ticketing on the school website.
    - If so, whether the activity group will absorb the transaction fees or whether the consumers will.
  - If fundraiser orders/payments will be made online through the fundraising company.
    - If so, whether the fundraiser link can be added to the school website.
- If your fundraiser cannot be done online:
  - **Meet with the Athletic Director:**
    - To determine if the fundraiser flyer or order form can be added to the school website.
  - **Meet with the Assistant Treasurer:**
    - To receive a receipt book.
    - To discuss how revenue will be collected, accounted for, deposited and reconciled with sales.
    - To receive a **Fundraising Deposit Form** that will be customized for the group's specific activity **(AGSAP page 13)**.
- Share your event details with the District's Public Relations Team by filling out the **Cuyahoga Heights Local Stories Request Form** in Google Forms.
- If students are turning in order forms and payments, the activity group advisor should:
  - Check that each order form total is correct.
  - Confirm the money being turned in matches the total amount due on the order form.
  - Issue a numbered receipt from the receipt book - to each student turning in money.
  - Keep a record of each transaction on a spreadsheet, including:
    - The student's name.
    - The student's total cash amount and total check amount turned in.
    - The detail for each check: name, check number and dollar amount.

- The advisor is responsible for securing the money in a safe or locked cabinet/drawer and should not take the money off school property **(BP 6600)**.
- The advisor must bring the deposit and either the completed **Fundraising Deposit Form** or a detailed spreadsheet of cash and check revenues to the Treasurer's Department within the next business day following collection of the monies. Do not send a student alone to deliver a deposit to the Treasurer's Department.
- The Treasurer's Department will issue the advisor numbered receipts for each:
  - the check deposit
  - the cash deposit
- The advisor should keep all cash and check deposit receipts with their ticket sale paperwork to verify the funds were deposited with the Treasurer's Department.

## C. Purchasing/Payment Procedures

Student Managed Student Activity Groups must follow the District's standard purchasing procedures as outlined in the Staff Handbook and Board Policy, which include:

- Receiving a purchase order BEFORE making any purchases.
- Submitting all contracts to the BOE to be approved and signed.
- Having 2 people sign off on packing slips to verify delivery of items.

### 1. Requisitions

- If you are using a new vendor, ask the vendor to send you their W9 and submit the W9 and a **New Vendor Form** to the Assistant Treasurer.
- If you are not sure if the vendor is new, ask the Assistant Treasurer.
- Fill out a **Requisition Form** with details on what the group is planning to purchase and have the advisor and a student officer sign it.
- Attach any carts/quotes/contracts with the Requisition Form and submit it all to the building secretary so she can input your requisition electronically and attach your paperwork.
- For fundraisers, estimate your maximum expense on your requisition, so that you can have a Purchase Order processed BEFORE you start your fundraiser.
- Purchase requests that exceed \$5,000 and/or involve a contract and/or a new vendor with a first time expense exceeding \$2,500 will need Board approval, which will require extra time.
- Do not sign any contracts.
- If a contract is involved, ask your building secretary to print you a copy of your submitted requisition so that you can give the requisition and the contract to your Building Principal. Your Building Principal will review your contract and requisition and submit them for the next Board Agenda.
- Once administrators and the Treasurer approve the Requisition Form electronically, a copy of the Purchase Order will be emailed to the advisor's work email and the purchase can be made.

### 2. Ordering

- Requisitioners are responsible for placing their own orders.
- When items are delivered, the advisor and a student officer should make sure that all items were received, sign off on the packing slip (full, legible signatures, not initials), and turn in the packing slip to the Treasurer's Department.

- If there is no packing slip, the advisor and a student officer should create their own verification slip for signatures, by writing down:
  - The PO number for the order.
  - The quantity and description of the items received.
  - The name of the vendor.

### 3. Payment

- Vendors should send all invoices to the Treasurer's Department.
- If you receive an invoice, tell the vendor to send the invoice to the Treasurer's Department.
- If you are being reimbursed for purchases, fill out a **Receipt Reimbursement Form** and attach the original, itemized receipts for each purchase.
- Invoices will be approved by the advisor and the Building Principal electronically.
- When you receive an invoice email notification from SCVIEW:
  - Open the email,
  - Review the invoice or receipt reimbursement
  - Confirm the vendor and amount to be paid is correct,
  - Click on approve or deny payment.

## D. Fundraiser Sales Completion Procedures

Once a fundraiser is complete, the Assistant Treasurer will help the advisor fill out a Sales Completion Form, which documents the fundraiser's revenues and expenses, notes reasons for any discrepancies, and includes the signatures of the group's student treasurer, the advisor, Principal and district Treasurer.

## E. Disposition of Inactive Accounts:

Each Senior Class should bring their balance to "0" by the end of the senior year or within 8 months of inactivity, either by spending it or transferring it:

- "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 by the Superintendent" **(BP6610).**
- "Monies are not to be dispersed to a school class or group for any activity or event that will occur after the students have graduated" **(BP6610).**
- "The Principal and a former student class officer responsible for the account shall make to the Superintendent (for Board approval) a recommendation for disposition of an inactive student activity account from amount the following alternatives:
  - Authorized expenditures which will close the account.
  - Transfer of remaining funds to another student activity program in accordance with Board procedures.
  - Upon graduation, class funds will be distributed to the Alumni Association" **(BP 6610.01).**

## F. Additional Notes:



- Board of Education employees should not accept any form of compensation, including but not limited to cash, checks, stocks, gifts, discount certificates, travel vouchers, tickets, passes and other such things of value from fundraising vendors (BP5830/AGSAP page 25).
- Board of Education employees or others should not make purchases through a student body order to take personal advantage of the student body purchasing privileges (AGSAP page 25).
- Advisors should avoid ordering any “additional” fundraising items to offer for sale (for example: extra shirts or flowers) because:
  - It makes it difficult to account for the revenue made on the sale of those extra items, which may be sold over the course of many months or not sold at all..
  - If not sold, it cuts into the student managed student activity group’s profit.