

**EDUCATIONAL PROGRAM
SERIES 600**

602.7

TITLE: STUDENT ACTIVITY PROGRAM AND RELATED STUDENT FUNDS

Philosophy:

A good Student Activity Program is a necessary facet of the total educational program. The program of co-curricular and extra-curricular experiences shall be well-planned to enrich the curriculum, provide new learning experiences, promote interest in classroom work and improve morale and discipline.

The Student Activity Program must function within the framework of the educational and organizational policies of the board of education. Pursuant to state and federal discrimination laws, neither the school nor any school sanctioned Student Activity Program will deny equal access to, or discriminate against, any student or student group. Further, no meetings or activities will be sanctioned by the school which are unlawful or which unlawfully abridge constitutional rights of any person.

The existence of all student opportunities within the Student Activity Program shall be publicized to the student body handbook so that they are aware of the opportunities available and have some level of understanding of the eligibility standards.

Through this Policy, the Board of Trustees establishes the general directives as to the organization and operation of the Student Activity Program as well as the fiduciary policy for the proper accounting of all related Student Funds.

Definitions:

Student Organizations

1. All Student Organizations must be approved by the Administration. Should the Administration refuse to approve of a proposed Student Organization, those seeking to create such Student Organization may appeal the denial to the school's Board of Trustees.
2. Secret or clandestine organizations or groups will not be permitted.
3. Bylaws and rules of all Student Organizations must not be contrary to Board Policy or the District's Administrative Procedures.
4. Procedures in Student Organizations must follow generally accepted democratic practices in the acceptance of members and nomination and election of officers.
5. All Student Organizations must have a Board approved adult sponsor, responsible for the supervision of the Student Organization and all activities related to the Student Organization.

Co-Curricular Student Organizations

1. Co-Curricular Student Organizations, for the purpose of this policy are defined as those organizations, whether conducted on or off of the school's premises, sponsored by the Board of Trustees, not including athletic competitions or practices, which students participate in complementing, but not part of, the regular curriculum of the school.
2. All Co-Curricular Organizations must be approved by the Administration. Should the Administration refuse to approve of a proposed Co-Curricular Student Organization, those seeking to create such organization may appeal the denial to the school's Board of Trustees.
3. Bylaws and rules of all Co-Curricular Student Organizations must not be contrary to Board Policy or the District's Administrative Procedures.
4. Procedures in all Co-Curricular Student Organizations must follow generally accepted democratic and educational standards practices in the acceptance of members, within the nomination and election of officers.
5. All Co-Curricular Student Organizations must have a Board approved adult sponsor, responsible for the supervision of the Co-Curricular Student Organization and all activities related to such Co-Curricular Student Organization.

Extra-Curricular Activities

1. Extra-Curricular activities, for the purpose of this policy, are defined as Athletic and competitive events for which program and eligibility rules are established by the Idaho High School Activities Association (IHSAA) rules and District Policy.
2. All Extra-Curricular activities must be approved by the Board, with a directly responsible adult approved by the Board to serve in the capacity of Coach or Assistant Coach.
 - a. Should the Coach or Assistant Coach obtain any other adult assistance in the program, through any parent or volunteer, notice of the participation of this assistant shall be given to the Athletic Director and the School's Administration.

Student Funds

All Student Funds are maintained through a bank account, separate and apart from the District's general fund, managed and supervised by the school. All Student Funds are deposited into the same bank account, representing both Student Activity Funds and Student Body Funds, as each are defined herein. Though maintained in the same account, separate accounting delineates the funds associated with each respective activity.

1. Student Body Funds. Student Body Funds are resources which are owned by the student body under the guidance and direction of staff members for educational or recreational purposes
 - a. Classification of Student Body Funds includes, but is not necessarily limited to:
 - i. Funds for which decision making as to revenue and expenses are controlled by the student body, under the guidance and direction of the Principal (and a Sponsor) for educational, recreational or cultural

purposes.

- a. Examples: Senior, Junior, Sophomore, Freshman Class.
 - ii. For District accounting purposes, the District records and documents these Student Body Funds as Agency Funds.
2. Student Activity Funds. Student Activity Funds are resources which are owned, operated and managed by the school district, through its administration, for the operation of student organizations (other than class body organizations), co-curricular and extra-curricular activities of the school.
- a. Classification of Student Activity Funds includes, but is not necessarily limited to:
 - i. Those organizations and activities within the Student Activity Program for which there is student participation but not student management.
 - i. Examples: athletics, band, choir, debate, cheer, or drill team.
 - ii. Which the organization falls within the definition of a Co-Curricular or Extra-Curricular Activity.
 - iii. For District accounting purposes, the District records and documents these Student Activity Funds as programs of the District's General Fund Budget or through use of special local revenue fund.
 - i. These are programs for which the District may provide public moneys for operational support.

Supervision and Duties -

All activities under the Student Activity Program are responsible for reporting to the District's Board of Trustees and the District's Superintendent. However, below these levels of authority, additional levels of direct supervision and reporting:

Student Organizations and Co-Curricular Activities Chain of Command:

Board

To adopt policies to govern the establishment and operation of activity programs and the approval of personnel involved in sponsorship/coaching activities.

Superintendent

In addition to any related job description elements relating to student organizations, shall be responsible for the administration of all Board Policies and performing other related duties as assigned by the Board.

District Business Manager

In addition to any related job description elements relating to student organizations and funds of student organizations, shall be responsible to enforce accounting procedures and internal fiscal control procedures for the organizations and performing other related duties as assigned by the Superintendent and

Board.

Principal

In addition to any related job description elements relating to student organizations, shall be responsible for administering this policy at the building level, for the accounting of all activity funds and performing other related duties as assigned by the Superintendent and Board.

Sponsor/Advisor

In addition to any related job description elements relating to student organizations, responsible for oversight of the preparation of Purpose Statements (By Laws and Organizational Rules), oversight of compliance with the Purpose Statement, supervision of all activities of the student organization and performing related duties as assigned by administrative authorities.

Extra-Curricular Activities Chain of Command:

Board

To adopt policies to govern the establishment and operation of activity programs and the approval of personnel involved in sponsorship/coaching activities.

Superintendent

In addition to any related job description elements relating to student organizations, shall be responsible for the administration of all Board Policies and performing other related duties as assigned by the Board.

District Business Manager

In addition to any related job description elements relating to student organizations and funds of student organizations, shall be responsible to enforce accounting procedures and internal fiscal control procedures for the organizations and performing other related duties as assigned by the Superintendent and Board.

Principal

In addition to any related job description elements relating to student organizations, shall be responsible for administering this policy at the building level, for the accounting of all activity funds and performing other related duties as assigned by the Superintendent and Board.

Athletic Director

In addition to any related job description related elements, shall be responsible for oversight of the coaches supervising extra-curricular activities and responsible for the oversight and management of the entirety of the program, both supervision and safety of students as well as financial, travel and equipment.

Coach

In addition to the items specifically identified in any job description, shall be responsible for oversight of the preparation of Purpose Statements (By Laws and Organizational Rules), oversight of compliance with the Purpose Statement, supervision of all activities of the student organization and performing related duties as assigned by administrative authorities.

General Administrative Policies

1. The Board of Trustees or the Administration shall approve all Student Organizations, Student Co-Curricular Organizations and all Student Extra-Curricular Activities, and the purpose of each.
2. All projects for the raising of Student Funds shall contribute to the educational experience of the students and should not conflict with or disrupt the instructional program.
 - a. All solicitation or collection of money by students for any purpose, including the collection of money by student in exchange for tickets, papers, magazine subscriptions, food goods or any other type of fund raising activities for the benefit of an approved school organization shall be authorized by the School's Principal or the Superintendent, with consideration by such administrative personnel as to whether or not the activity conflicts or disrupts the educational program. Such approvals may be of an ongoing variety for repeated activities involving the same solicitation or collection of money by students (i.e. every year organization A engages in fundraising activity X – a single one time administrative approval may be granted.)
 - b. All sources of donated revenue must be approved by the Board of Trustees or the Administration.
3. Funds derived from the student body as a whole should be expended so as to benefit the active student body as a whole whenever possible.
4. Student representation is an important factor in the democratic management of funds raised by the student body and should be required whenever feasible.
5. Student activity money raised by and from students will be used in accordance with the stated purpose of each organization.
6. The District's Business Manager shall develop Forms necessary for the implementation of the provisions outlined in this policy. Such Forms shall be addressed through Administrative Procedure.

ACCOUNTING PROCEDURES FOR ALL STUDENT FUNDS

The Board is ultimately responsible for the establishment and management of Student Funds. The purpose of Student Funds shall be to account for revenue and disbursements of those funds raised through the Student Activities Program, including but not limited to:

1. Admission charges for interscholastic activities;
2. The sale of yearbooks and annuals;
3. Student fee collections which are used to provide more than one activity/benefit to all of the students of a school or school building;
4. Class projects;
5. Student Store Sales;
6. Book Fairs;
7. Assembly Fees;
8. Concession Stand sales.

RECEIPTS & DEPOSITS:

A. Student Funds. The school shall keep complete and accurate financial records as to all Student Activity Funds and Student Body Funds. Such accurate records shall be open for inspection by the School's Principal, the District's Business Manager, the School's Superintendent and the Board, District Auditor, upon request.

1. Anyone accepting money for the above categories must have in place an accurate recording system and must be able to show the Superintendent, Principal, Business Manager (or Athletic Director in applicable situations) that an accurate method is being used to properly account for and safeguard the money being collected.
2. Money from fund raisers and projects should be collected by the teacher or staff member in charge (Coach, Sponsor, Athletic Director) then turned into the school secretary or Principal on a daily basis.
3. Upon the receipt of the funds, the school Principal or secretary will count the funds in the presence of the individual who has delivered, assuring that both adults have the same count for the funds received.
4. The Principal or secretary will address necessary bank deposit activities or the school's safeguarding of the funds at the school's approved bank account maintained for Student Funds.
5. The Principal or secretary will be responsible for noting on the school's accounting log the receipt and/or deposit of such Student Funds.

6. Student Funds shall, at no time, be left locked in an unsecured location.

B. Interscholastic Activities

For interscholastic activities where an admission is charged, the adult staff member (certificated or classified) in charge of ticket sales will count the gate receipts with the Athletic Director, Principal or his/her adult designate at the end of the period of time tickets are sold. The Athletic Director or the Principal or his adult designate will be responsible for turning the gate receipt money into the school Secretary or Principal for receipting and proper accounting procedures. At no time shall the gate receipt funds be left unattended or attended solely in the presence of a minor.

C. All Student Funds must be deposited at least once a week by the school Principal or secretary. Deposits may be made more frequently as money amount dictates.

a. Any question with regard to deposits or accounting procedures by the Principal, Athletic Director, Coach/Advisor/Sponsor or school secretary shall be directed to the District's Business Manager.

EXPENDITURES:

A. Upon request of a properly authorized expenditure to be paid from the Student Funds the Principal will issue and sign a purchase order. A copy of the purchase order will be attached to the invoice.

1. In authorizing expenditures:

a. With regard to Student Activity Funds, the Principal shall ascertain if the request supports the purpose and advancement of the Student Activity Program.

b. With regard to Student Body Funds, the Principal shall ascertain that proper procedures were followed by the organization for approval and that appropriate funds exist for this purpose.

2. Should the Principal realize that the Student Funds will not support a requested payment or have reached a point in the balance of the Student Funds which will not support the Student Activity Program, the Principal shall:

a. In the instance where such shortfall is in regard to Student Activity Funds, request a meeting with the Superintendent and District's Business Manager to address shortfall options.

b. In the instance where such shortfall is in regard to Student Body Funds, request a meeting with the Student Organization leadership to address shortfall options.

B. As often as is necessary to comply with the needs of the Student Funds, the Principal will issue checks paying the expenses.

1. All Student Fund checks must be signed by the Principal and the District Office designee.

C. The use of student extra-curricular and co-curricular funds is limited to the benefit of the students.

FINANCIAL REPORTING:

Each Principal or designee will submit monthly Income/Expense reports to be provided to the Board of Trustees in advance of its regular monthly meetings as well as a list of checks issued since the last report. Each Principal or designee will provide copies of the report to all activity sponsors/advisors/coaches/Athletic Director.

This report shall detail:

- Check Number
- Date of Check issuance
- Payee
- Location of payee
- Amount
- Description of expenditure.

On a monthly basis, the above provided information shall be provided on the District's Internet Based Expenditure Website as prescribed by law. On an annual basis, financial statements shall be prepared and published as prescribed by law.

Reference: Idaho Code Section 33-705

Revised: May 13, 2013