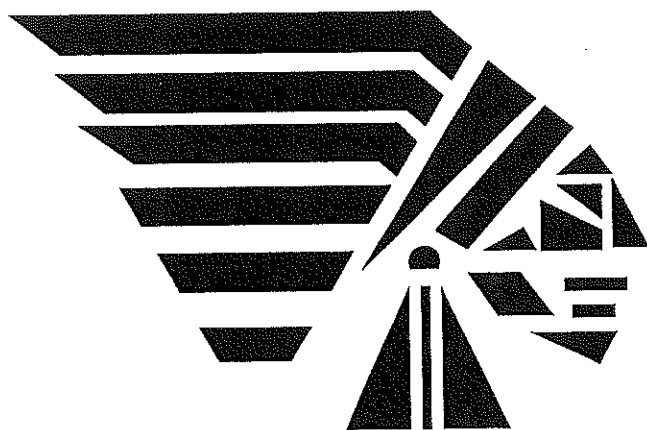


Piqua City School District



**Financial & Student Activity
Procedures and Regulations**

July 2018

PIQUA CITY SCHOOLS

FINANCIAL & ACTIVITY FUNDS PROCEDURES AND REGULATIONS

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FINANCIAL & ACTIVITY FUNDS PROCEDURES AND REGULATIONS

Purpose Statement:

The District's accounting system is in conformance with the Uniform School Accounting System as prescribed by the Auditor of State for the use of school districts. The Treasurer is responsible for receiving and properly accounting for all funds of the District. However, certain accounting responsibilities are delegated to other personnel to facilitate the receipt, disbursement and accountability for certain funds. Personnel may include, but not be limited to, Building Principals, Secretaries, Teachers, Activity Account Sponsors, and Ticket Sellers.

This manual is designed to provide information regarding the District's financial operation. Procedures, regulations, internal controls, forms and Board of Education policies are included to help those personnel charged with financial duties.

GENERAL GUIDELINES

The following procedures shall be observed in the administration of all funds:

Any and all funds received, including those received through student activity accounts, are considered public funds and must be used for a public purpose. The funds shall be accounted for in accordance with Ohio Revised Code and regulations of the Office of the Auditor of State.

"Public funds" are defined as monies in the treasury of the board of education or all monies coming lawfully into possession or custody of the Treasurer of the Board of Education. Ohio law requires that all public funds coming into the hands of school employees be deposited with the Treasurer, or a properly designated depository within twenty-four (24) hours.

Administration of Student Activity Programs

➤ Financial Records

- The financial records must be adequate to:
- Provide information to determine that purchases can be made;
- Provide current information as to what balance is available;
- Be within the appropriated amounts for building budget accounts;
- Be in accordance with the Activity Program Purpose and Budget Form;
- Provide documentation for all receipts and disbursements and fund raisers;
- Show that those in charge have handled funds within limitations established by law and in accordance with Board policy. Internal controls are established by the Treasurer to assist personnel with this.
- Provide information as requested by the Auditors during the process of the annual audit of the financial records of the District.

➤ Budgets

- The Superintendent (as designated by the Board of Education) shall annually approve existing activity programs for operation in the school district and, as the need arises, approve addition activity programs. Annually, at the time a new activity program is approved, or at the time an activity program is changed, a purpose clause and budget shall be developed by the activity sponsor and approved by the Superintendent.
- All student activity funds will be included in the formal budgetary process, which includes incorporation into the tax budget, certificate of estimate resources, and appropriation process
- The enforcement of accounting procedures and internal control procedures shall be the sole responsibility of the Treasurer.
- All forms prescribed by the Ohio Administrative Code must be utilized. These forms are included in the appendix of this manual.

Procedures

The following procedures and guidelines apply to all financial account records. Building Principals, Secretaries and Student Activity sponsors/advisors are advised to read and be familiar with board Policy

➤ Revenue

- **Ohio Revised Code requires that all revenue collected must be deposited with the School District Treasurer within twenty-four (24) hours.**
- A receipt shall be issued for all monies and charges received by the activity sponsor/advisor and/or building secretary. In buildings where cash registers are available, the register tape will serve as the receipt and will be given to the individual making the deposit.
- **It is important to remember that the issuance of a receipt provides protection for the person turning in the money, as well as for the district employee, that the funds were actually received and verified.**
- All deposits will be taken directly to the bank by the school secretary and pre-approved designee. Documentation for the deposit will be forwarded to the District Treasurer.
- A separate money bag and pay-in must be used for revenue from athletic events. The Athletic Director, Faculty Manager or pre-approved designee will take money to the bank for deposit or dropped in the night deposit.
- When counting coins and currency, bundle only correct amount in wrappers. Do not mix currency. All currency must be facing the same direction and same side up. All staples must be removed from the checks and currency
- Coins must be in proper wrappers. Please do not cross out amount on wrappers and list other amounts. Put loose coins in a coin envelope.
- A stamp will be supplied by the Treasurer to be used when preparing deposits. Each check must be stamped on the lower left corner near the memo line. This will assist with balancing daily deposits at the Board level and in identifying checks returned by the financial institutions.
- Deposits shall not be kept overnight in the building or hidden in what is considered a "safe place." The safekeeping of monies taken in, but not deposited, become the responsibility and liability of the activity sponsor/advisor. (Please refer to Board Policy 6600, Deposit of Public Funds- Cash Collection Points)

- Invoices received shall be processed immediately. The originator of the purchase order shall verify that acceptable goods were received or satisfactory services were rendered and the date of receipt. This certification is submitted to the Treasurer with the itemized invoice. Payments will be made from invoices only. Statements are not acceptable to be used for payment to the vendors.
- When an approved invoice is received and verified by the Treasurer's Office fund will be released for payment.

There may be a situation when a check is needed for a vendor at the time services are rendered. Examples of this may include, but are not limited to, a provider of an assembly program, the D.J. for a dance, an honorarium for a speaker, a vendor who will not charge. In this case, if the requisition and purchase order process have been completed a check will be issued. The contract/invoice may have been previously submitted or may be obtained at the time the check is received. It is the responsibility of the person requesting the payment for the vendor to ensure that the invoice is received by the Treasurer's Office. No checks will be released to a vendor that has not completed a W-9.

- It is the responsibility of the person requesting the check to inform the Treasurer when a check will need to be ready for pick and provide documentation for the check written
- Monthly financial statements will be made available to the principals, secretaries, directors and activity sponsors/advisors. These will be used to balance the accounts. Any discrepancies should be discussed with the Treasurer's Office personnel immediately.
- Documentation of all transactions shall be maintained by personnel responsible for the funds, including activity sponsor/advisor, and produced upon request by the Treasurer or a representative of the Auditor's Office.

MISCELLANEOUS INFORMATION

Tax Exemption Certificates

A Tax Exempt Certificate is often requested by vendors. These forms, written to the vendor require the signature of the Treasurer and are available from the Treasurer's Office. Contact the Treasurer's if a form is needed at 937.778.4512.

Discontinued Activity Groups

Activity groups that have a balance in the their account may designate to what fund the account funds should be transferred. If no designation is made, such a balance shall be transferred through the action of the Board of Education.

Senior Class Accounts

Senior class accounts that have a balance at the of the senior school year shall formally offer directions regarding any balances in their class fund. The Senior Class sponsor, president, treasurer and principal shall sign a Class Intent Form (page 20) to approve the transfer of funds. If no designation is made, the remaining funds shall be transferred through action of the Board of Education.

Coca Cola

Coca Cola and the Board of Education have entered into a contract with for exclusive rights to sell soft drinks, juice, bottled teas and bottled water through concession stands, organizations and vending machines. Use of other bottled or canned beverages for sale in the district is in violation of this contract. Included in this is solicitation of donations and purchases from vendors rather than directly from Coca Cola. Purchases must be made from the Coca Cola warehouse at a discounted price. Contact the Treasurer's office if more information is needed about this.

Fixed Asset Inventory

Fixed Asset inventories are required annually and procedures established through *Board Policy 7455*, included in the Appendix of this document. It is important that you become familiar with this policy if your responsibilities include purchase or disposal of equipment. Sample forms are provided in the policy. Tag numbers are assigned for all equipment in the district and a complete listing is maintained in the Treasurer's Office. Annually, a listing will be forwarded to each building for review and update. This annual inventory must be completed by June 30 and returned to the Treasurer's Office. It is imperative that our information is accurate since the State Auditors will select items for verification as part of the annual financial audit of the District.

Change Funds

Change funds are authorized for the collection of fees, food service,

Fines

When school property, equipment or supplies are damaged, lost or taken by a student, a fine will be assessed. The fine will be reasonable, seeking only to compensate the school for the expense or loss incurred. These fines will be forwarded to the Treasurer and deposited in the Board's General Fund. Fines paid for lost athletic equipment/uniforms or music equipment/uniforms will be deposited in the appropriate Student Activity Account.

EMPLOYEE/SENIOR TICKET DISCOUNTS

Board policy 9650, included in the Appendix of this document, allows for certain discounts and complimentary tickets. It is important that you familiarize yourself with this policy prior to selling event tickets.

1099 FORMS

The Internal Revenue Service requires the issuance of a Form 1099 for specific purchases of the district. Social security numbers and current addresses will be required for all individuals and unincorporated businesses doing business with the District. It is the responsibility of the advisor, or person requesting the purchase order, to assist the Treasurer's Office in securing the necessary information needed for these 1099's. Vendors cannot be paid unless a current 1099 form is on file with the District.

DONATIONS

In the event that a donation is being made from a student activity account, the following procedure should be followed. A requisition and purchase order shall be required. The minutes of the club or organization, plus the signature of the advisor and Building Principal, should be included with the requisition and will serve as documentation for issuance of a check for the donation. The address where the check is to be sent must be included.

CAMPS

It is the responsibility of the coach, director or activity advisor to develop a budget for the operation of the camp to ensure that sufficient revenue will be generated to pay the costs incurred in the operation of the camp. All funds collected and expended are to be run through the District Treasurer's Office. Expenditures will require a purchase order and all funds collected will need a written receipt.

The Treasurer's Office is always available to answer any questions regarding Information contained in the Student Activity Manual.

Jeremie Hittle, Treasurer/CFO
937.778.4512

FINANCIAL ACCOUNTABILITY

READ CAREFULLY BEFORE SIGNING

1. I understand that I, as Advisor of the Student Activity Club (Organization) named below, I am responsible for preparing the annual Purpose Statement and Budget for our organization and for supervising activities, including the preparation of fundraising potentials, cash deposits and any other duty assigned by the proper administrative authority.
2. I understand that a Fundraiser Request form must be completed and approved before any fund raising activities take place.
3. I understand that all funds collected must be deposited at the bank within 24 hours.
4. I certify that our organization will not co-mingle funds with any other student organization.
3. I certify that our organization's funds will be used within the framework of the Purpose Statement.
4. I certify that I have received a copy of the Student Activity Handbook, which outlines the student activity procedures for the current year.
5. I understand that the Treasurer must sign any contract for the purchase of service, supplies or equipment.
6. I understand that any merchandise/equipment purchased with funds from this activity is the property of Piqua Board of Education.
7. I understand that all records for this activity are the property of the PIQUA Board of Education. They must be turned in to the Building Principal at the conclusion of this school year for auditing purposes, and kept for 4 years. A record's disposal request must be made and approved by the Treasurer's Office prior to disposal of records.
8. I understand that if any of the above stipulations are not followed, I could be responsible for repayment and/or replacement of funds and/or property.

Student Activity Club/Organization Advisor

Date

FUNDRAISER CHECK LIST – Prior to Sale

- ___ 1. See Building Principal for information on fundraiser companies, products and sales representative as needed.
- ___ 2. Submit for approval completed fundraiser request forms to Building Principal at least two weeks in advance of event.
- ___ 3. Enter a requisition. If your requisition is rejected or returned to you for maintenance, please contact the treasurer's office for assistance. **DO NOT PLACE YOUR ORDER UNTIL AN APPROVED P. O. NUMBER IS ASSIGNED.**
- ___ 4. Instruct fundraising company to include PO number on all invoices.
- ___ 5. Check fundraising company for their policy on returning unsold or defective items.
- ___ 6. Prepare (or have sales representative prepare) a fundraiser information sheet PRIOR to the sale. Include the following:
 - Reason for fundraiser
 - Monetary goals for group and for each participant
 - Sale date(s)
 - Advisors name
 - Due date of order forms
 - Date merchandise will be available
 - Money collection dates, times and location
 - Student responsibility for money and merchandise
 - Prize information
 - **ALL CHECKS FOR THE FUNDRAISER MUST BE WRITTEN TO PIQUA CITY SCHOOLS. Checks cannot be written to individuals or the Fundraising Company.**

Distribute the information sheet to each student and include information about the fundraising activity with parent information.

- ___ 7. Use receipt book with duplicate copies – one for student and one for club.
- ___ 8. Define responsibilities of student officers during fundraiser.
- ___ 9. Appoint one person, preferably the Club Treasurer, to be responsible for keeping accurate record of all fundraiser payments, deposits and expenditures.
- ___ 10. Provide order forms for each student.
- ___ 11. Devise a record keeping system to account for individual student sales.
- ___ 12. Organize an inventory procedure to account for the amount of product delivered by the company, amount of product issued to each student, amount of product left over to be returned for credit.

FUNDRAISER CHECK LIST – During the Sale

- ___ 1. Scan to an electronic file, a copy of all individual order forms presented by students. Return original order forms to student along with merchandise to be distributed.
- ___ 2. Inventory all merchandise upon receipt.
- ___ 3. Have students sign for all merchandise received and have person(s) designated to distribute the merchandise should initial the transaction. The advisor should oversee this process to insure that distribution occurs in a calm and orderly manner.
- ___ 4. Maintain daily records of merchandise distributed, money received and merchandise returned.
- ___ 5. Record all incoming money per student and issue a duplicate receipt to each student per deposit.
- ___ 6. Deposit incoming money with building secretary daily.
DO NOT KEEP CASH IN YOUR DESK OR CLASSROOM
DO NOT USE CASH TO PAY ANY EXPENSES
DO NOT USE CASH TO AWARD ANY SALES PRIZES
- ___ 7. End the sale on the assigned date. Stick to order taking, distribution and money collection deadlines

FUNDRAISER CHECK LIST - Following Sale

- ___ 1. GIVE ALL INVOICES TO THE ACCOUNTS PAYABLE OFFICE IMMEDIATELY!
- ___ 2. Complete Fundraiser Reconciliation form.
- ___ 2. Clean up the details of the fundraiser sale quickly (i.e. return unsold items, distribute prizes, handle student delinquencies).
- ___ 3. Contact by telephone within one week of money due date, the parents of those students who have not yet paid or returned merchandise.
- ___ 4. After making phone contact, give a list of student names still owing money or merchandise to the Building Principal. This list should be turned in within two weeks of the end of the sale.
- ___ 5. Scan all related sales documentation including receipts of money deposited, the receipt book, to your electronic files. Finalize the lower portion of the "Sales Project Potential" form. Email the entire scanned documentation including the individual student sales records to Building Principal within two weeks of the end of the event/sale.
- ___ 6. Instruct Club Treasurer to compare Club monthly revenue records. These records are available to the Advisor in USAS. Using USAS, the Advisors and Club officers will know their approximate account balance at all times.

PIQUA CITY SCHOOLS

Class Intent Form

Note: At the conclusion of the school year, the Senior Class Advisor, President, Treasurer and Principal must sign and submit this form to provide formal directions regarding any balances remaining in their class fund. Complete in triplicate.

It is the intent of the graduating class of _____ to will our remaining balance of _____ after all bills have been paid for charges incurred during our Senior year. The balance remaining shall be remitted on December 1 with the warrant payable to _____.

Should balances remain following the use of these funds, the Board of Education may transfer or expedite such funds by Board resolution.

Class President

Class Advisor

Class Treasurer

Principal

Original- Treasurer
Copy- Principal
Copy- Student Activity Files

PIQUA CITY SCHOOLS

CHANGE FUND RECORD

\$ _____ Approved by: _____
(Administrator)

Check Number _____ Disbursed From: _____
(Fund)

RECEIPT OF CHANGE FUND

I acknowledge receipt of \$ _____, an advance for the purpose of _____

I accept pecuniary liability for the funds advanced and will return cash by June 30 or sooner if possible.

(Date)

(Signature of Recipient)

RETURN OF CHANGE FUND

I acknowledge receipt of the change fund as follows:

Cash Returned (Receipt No. _____) \$ _____

(Date)

(Signature of Treasurer)

FIN-7 2018

PIQUA CITY SCHOOLS

Ticket Tally Form

Event _____ Piqua vs. _____ Date _____

Gate Attendant(s) (Please print.) _____

Instructions: X out each paying spectator in ink.

TICKET TALLY

<u>ADULT</u>						<u>STUDENT</u>					
1	26	51	76	101	126	1	26	51	76	102	126
2	27	52	77	102	127	2	27	52	77	101	127
3	28	53	78	103	128	3	28	53	78	103	128
4	29	54	79	104	129	4	29	54	79	104	129
5	30	55	80	105	130	5	30	55	80	105	130
6	31	56	81	106	131	6	31	56	81	106	131
7	32	57	82	107	132	7	32	57	82	107	132
8	33	58	83	108	133	8	33	58	83	108	133
9	34	59	84	109	134	9	34	59	84	109	134
10	35	60	85	110	135	10	35	60	85	110	135
11	36	61	86	111	136	11	36	61	86	111	136
12	37	62	87	112	137	12	37	62	87	112	137
13	38	63	88	113	138	13	38	63	88	113	138
14	39	64	89	114	139	14	39	64	89	114	139
15	40	65	90	115	140	15	40	65	90	115	140
16	41	66	91	116	141	16	41	66	91	116	141
17	42	67	92	117	142	17	42	67	92	117	142
18	43	68	93	118	143	18	43	68	93	118	143
19	44	69	94	119	144	19	44	69	94	119	144
20	45	70	95	120	145	20	45	70	95	120	145
21	46	71	96	121	146	21	46	71	96	121	146
22	47	72	97	122	147	22	47	72	97	122	147
23	48	73	98	123	148	23	48	73	98	123	148
24	49	74	99	124	149	24	49	74	99	124	149
25	50	75	100	125	150	25	50	75	100	125	150

#####

RECONCILIATION

Cash Box Startup \$ _____

Total Adult Tally _____ @ \$ _____ = \$ _____

Total Student Tally _____ @ \$ _____ = \$ _____

Total Sales \$ _____

Less Start Up \$ _____

Total Deposit \$ _____

Over/Short \$ _____

I confirm the ticket tally for the above contest, acknowledge the receipt of the cash start-up, and verify the cash in box at end of the sales.

Gate Attendant Signature _____ Date _____

Gate Attendant Signature _____ Date _____

FIN-19 2018

PIQUA CITY SCHOOLS
ELEMENTARY PAY-IN

Date_____

School_____

Name _____

Source of Funds	Code#	Amount
Sales:	1620	
Fundraiser		
Admissions:	1610	
Field Trip		
Donations:	1820	
Dues/fees:	1630	
Library book/fine		
Other:		
Lunch	006-1890	
Fees:	001 1740	

Pay-In Total_____

PIQUA CITY SCHOOLS
ELEMENTARY PAY-IN

Date_____

School_____

Name _____

Source of Funds	Code#	Amount
Sales:	1620	
Fundraiser		
Admissions:	1610	
Field Trip		
Donations:	1820	
Dues/fees:	1630	
Library book/fine		
Other:		
Lost textbook	001-1890	
Lunch	006-1890	
Fees:	001 1740	

Pay-In Total_____

IN-9 2018

PIQUA CITY SCHOOLS
BUDGET FORM FOR 007 STAFF TRUST

ACTIVITY NAME: Staff Trust

SCHOOL YEAR: _____

BUILDING: _____

FUND: 007

SCC: 99**

OPU: 0**

SOURCES OF INCOME:

TYPES OF EXPENDITURES:

BEGINNING BALANCE \$ _____

Sources of Revenue:

1410	Interest	\$	_____
1610	Admissions	\$	_____
1620	Sales	\$	_____
1630	Dues, Fees	\$	_____
1820	Donations	\$	_____

Total Estimated Revenue \$ _____

BALANCE SUBTOTAL \$ _____

Expenditures:

2690	510	Supplies/Vending Machine	\$	_____
2690	519	Supplies/Flowers, etc.	\$	_____
2690	560	Supplies/Food Service	\$	_____
2690	640	New Equipment	\$	_____

Total Estimated Expenditures \$ _____

ESTIMATED ENDING BALANCE \$ _____

PIQUA CITY SCHOOLS
300 FUNDS BUDGET FORMS

ACTIVITY NAME: _____ SCHOOL YEAR: _____

ACTIVITY NAME: _____

FUND: 300 FUNCTION: _____ OBJECT: _____ SCC: 93**

ACTIVITY PURPOSE: _____

BEGINNING BALANCE \$ _____

Sources of Revenue:

1410	Interest	\$ _____
1610	Admissions	\$ _____
1620	Sales	\$ _____
1630	Dues, Fees	\$ _____
1820	Donations	\$ _____

Total Estimated Revenue \$ _____

BALANCE SUBTOTAL \$ _____

Expenditures:

2829 410	Salaries/Transport	\$ _____
**** 410	Contract Services	\$ _____
**** 423	Prop. Serv-Repairs	\$ _____
2829 480	Trans. Serv-Mileage	\$ _____
**** 510	Supplies	\$ _____
**** 640	New Equipment	\$ _____
**** 840	Dues, Fees	\$ _____
**** 880	Awards & Prizes	\$ _____

Estimated Expenditures \$ _____

ESTIMATED ENDING BALANCE \$ _____

PIQUA CITY SCHOOL DISTRICT
215 LOONEY ROAD

Authorization for Disposal of Equipment

Date _____

Asset to be disposed

	Tag Number	Asset description
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____

Reason for disposal: (please circle) Trash Sold Trade In Auction Stolen

Signature: _____ Date: _____
Building Principal/Director

Board Approved Date: _____

Signature: _____ Date: _____
Treasurer/Business Coordinator

Return completed form to Treasurer's Office

Copy form for building/dept. records

PIQUA CITY SCHOOLS
CREDIT CARD EXPENDITURES

This form is to be completed by any person using a credit card issued to and in the name of the _____ School District. All such use is governed by, and expressly limited to, the terms of Board Policy and any related guidelines. Please add additional pages, if necessary, and attach detailed receipts and all other related documents to this form.

Name of Credit Card User _____

Date(s) of Transaction(s) _____

Name(s) of Vendor(s) _____

List of Items Purchased _____

Total Cost of all Items _____

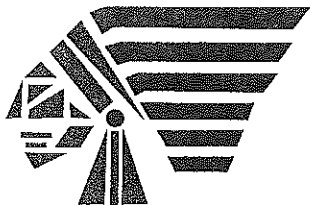
Business Purpose(s) of Transaction(s) _____

List of Attendees and Affiliations (if applicable) _____

I verify that all persons having no business purpose for their attendance paid their own expenses and that I shall reimburse the School District for any purchases that are unsubstantiated or unrelated to any District business purpose (i.e., Board-approved or school related activity) within ____ business days of the date of the expenditure(s).

 Signature of Credit Card User

 Date



Book	Policy Manual
Section	2000 Program
Title	FIELD AND OTHER DISTRICT-SPONSORED TRIPS
Number	po2340
Status	Active

2340 - FIELD AND OTHER DISTRICT-SPONSORED TRIPS

The Board of Education recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important ingredient in the instructional program of the schools. Properly planned and executed field trips should supplement and enrich classroom procedures by providing learning experiences in an environment outside the schools.

For purposes of this policy, a field trip shall be defined as any planned journey by one or more students away from District premises, which is an integral part of a course of study and is under the direct supervision and control of a professional staff member or any advisor as designated by the Superintendent.

Other District-sponsored trips shall be defined as any planned, student-travel activity which is approved as part of the District's total educational program and is under the direct supervision and control of a professional staff member or any advisor as designated by the Superintendent.

School personnel shall not accept any form of compensation from vendors that might influence their recommendation on the eventual selection of a location for, or a vendor that will provide transportation to, a field or other district-sponsored trip. Furthermore, school personnel shall not accept any compensation from a vendor after a decision has been made regarding the location for, or a vendor that will provide transportation to, a field or other District-sponsored trip. In addition, school personnel who recommended the location for, or a vendor that will provide transportation to, a field or other district-sponsored trip shall not enter into a contractual arrangement whereby an individual staff member receives compensation in any form from the vendor that operates the venue for, or provides the transportation to, a field or other District-sponsored trip for services rendered.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that a school staff member receives such compensation, albeit unsolicited, from a vendor, the staff member shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit said compensation to the Treasurer at his/her earliest opportunity.

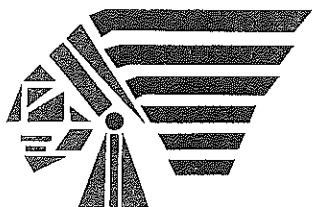
The Board shall approve those field trips and other District-sponsored trips which are planned to keep students out of the District overnight or longer or out of the State, except that prior Board approval is not required for overnight trips related to athletic contests and other extracurricular competitions that arise at a time when no Board meetings are scheduled prior to the date of the trip.

The Superintendent shall approve all other such trips. The Superintendent may approve overnight trips related to athletic contests and other extracurricular competitions that arise at a time when no Board meetings are scheduled prior to the date of the trip.

Students will not be charged for the cost of transportation to and from educational field trips on school days. Students may be assessed the cost for transportation to and from educational field trips on non-school days.

The Board may assume all other costs of field trips, including, but not limited to, admission fees; no regularly-enrolled student shall be charged a fee for participation in field trips. Students may be charged such fees, however, for other District-sponsored trips which are not part of a course of study.

Students may be charged fees, including, but not limited to, admission fees, for District-sponsored trips but no student shall be denied participation for financial inability, nor shall nonparticipation be penalized academically.



Book Administrative Guidelines
Section 2000 Program
Title STUDENT PARTICIPATION IN SUMMER CAMPS/PROGRAMS
Number ag2430a
Status Active

2430A - STUDENT PARTICIPATION IN SUMMER CAMPS/PROGRAMS

If a summer camp/program is related to a curricular or extra-curricular offering of the District, all relevant policies and guidelines of the District will be applicable, including but not limited to the following:

Policy 3121 - Criminal History Record Check

All people who may have care, control, or custody of the students have been cleared through the State police.

Policy 3213 - Student Supervision and Welfare

Supervision of students at all times in accordance with this policy should be an essential aspect of each staff member's responsibilities.

AG 2340B or AG 2340C - District-Sponsored Trips and Overnight Trips

If participating students will be involved in day trips or overnight trips while attending the summer camp or program, the conditions established in these guidelines should be adhered to, especially written parental consent.

Policy 5330/AG 5330 or AG 5330A - Use of Medications/Emergency Medication

In those circumstances where a student must take prescribed medication or be administered emergency medication while attending a summer camp or program, the procedures established in the policy and guidelines should be observed. Also, the appropriate authorization forms must be completed.

Policy 5340/AG 5340A/AG 5340B or Policy 5341 - Accidents, Illnesses and Health Emergencies

The summer camp or program should verify that it has certain procedures in place for student accidents, illnesses, and health emergencies which provide for prompt attention to the student and have been communicated to all staff and participants. Also, in the event emergency medical treatment is required, staff will adhere to the instructions set forth in the student's Emergency Medical Authorization Form.

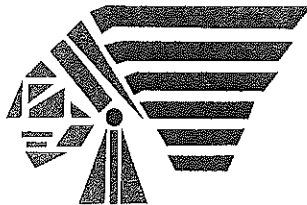
Policy 5516 - Student Hazing

All staff should be alerted to possible situations, circumstances, and events which might include hazing. To that end, the summer camp or program should verify that this policy is communicated to all staff and participants and that all hazing incidents are immediately reported to the Superintendent.

Policy 5517/AG 5517 - Student Harassment

The summer camp or program should verify that it has the harassment-protection procedures in place and they have been communicated to all staff and participants.

Policy 5517.01/ AG 5517.01 - Aggressive Behavior



Book	Policy Manual
Section	9000 Relations
Title	EMPLOYEE ID CARD, ATHLETIC TICKET INFORMATION, GOLD CARD
Number	po9650
Status	Active

9650 - EMPLOYEE ID CARD, ATHLETIC TICKET INFORMATION, GOLD CARD

Employee ID Card

The Board of Education will provide annually every regular employee of the District an employee identification card. This identification card will entitle the employee to attend all home athletic contests without charge. This card is for general admission only and is non-transferable.

Reserved Seat Discount

The Board of Education authorizes that every regular employee of the District is extended the opportunity to purchase a season reserved seat for football and basketball at half price.

Substitute employees of the District are not eligible to receive the employee identification card or to purchase the reserved athletic contest seats at half price.

Complimentary Tickets

The Board recognizes that many individuals provide volunteer services for the Athletic Department and the Board of Education. As a token of appreciation for these different types of services provided, the Board authorizes the Athletic Director to offer complimentary tickets (reserve seat or general admission) to individuals.

The Athletic Director is required to submit to the Treasurer the criteria used for distribution of these complimentary tickets.

Gold Card

The Board of Education recognizes the need for providing services to the senior citizens of the District. Residents of the School District, sixty-two (62) years of age or older, are qualified to apply for a Piqua City School District Gold Card.

This card provides the holder with free general admission or a reduced ticket price to District activities.

I. Problems with the field trip should be brought to the attention of the principal immediately upon return. The principal shall inform the Superintendent of any major problems.

J. For every field trip there must be a ratio of teachers and chaperones to students as determined by the principal.

K. Prior to arrival at the destination, students are to be made aware of:

1. how they are to conduct themselves;
2. what time the bus will leave for the return trip;
3. where the bus will be located for the departure;
4. any specific information that the students should know with reference to the area being visited.

L. At no time are students to be left **ON THEIR OWN** during the course of the field trip, unless approved by the parents.

M. At least one (1) staff member is to remain at the school after the return trip until all students have been picked up.

N. Any disciplinary problems are to be reported to the principal immediately upon returning to the school for appropriate action.

In the event of any emergency during a field trip, the bus driver should contact appropriate persons from his/her emergency list and the teacher in charge should contact the principal.

Because field trips are considered an integral part of a course of study and represent a significant cost to the District, it is essential that each trip be carefully planned, conducted according to the plan, and then evaluated in terms of how well the learning purpose was accomplished.

Planning for Field Trips

A. Will this proposed trip provide a valid learning experience and contribute directly to accomplishing an important learning objective **within the course of study**?

B. What environmental conditions at the site might make it difficult to gather important information?

C. What facilities or resources will be available for guiding the data gathering and answering questions?

D. What health and safety risks are involved?

E. Are there students to whom medication will need to be administered while on this trip?

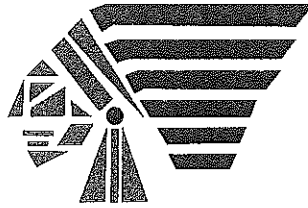
F. Will it be worth the time and expense? i.e.

1. Would another activity be just as effective?
2. Can the trip be made within the time available?
3. Will the experience provide a significantly new learning experience for a majority of the class?
4. Can the purpose be realized without undue inconvenience to students, parents, teachers, and places visited?
5. Will the selection of places to visit produce ill feeling in the community? (e.g., visit to chain store as against visit to corner store)
6. Will the trip have parental and community support?

Preparation for Field Trips (see Form 2340 F3)

A. Teacher Preparation

1. Arrange through administration for consent to make trip prior to parental consent.
2. Make arrangements with authorities at the place of destination.



Book	Policy Manual
Section	2000 Program
Title	DISTRICT-SPONSORED CLUBS AND ACTIVITIES
Number	po2430
Status	Active
Adopted	January 31, 2008
Last Revised	April 26, 2017

2430 - **DISTRICT-SPONSORED CLUBS AND ACTIVITIES**

The Board of Education believes that the goals and objectives of this District are best achieved by a diversity of learning experiences, including those that are not conducted in a regular classroom but are directly related to the curriculum.

The purpose of curricular-related activities shall be to enable students to explore a wider range of individual interests than may be available in the District's courses of study but are still directly related to accomplishing the educational outcomes for students as adopted by the Board in Policy 2131.

For purposes of this policy, curricular-related activities are defined as those activities in which:

- A. the subject matter is actually taught or will be taught in a regularly offered course;
- B. the subject matter concerns the District's composite courses of study;
- C. participation is required for a particular course;
- D. participation results in academic credit.

No curricular-related activity shall be considered to be under the sponsorship of this Board unless it meets one or more of the criteria stated above and has been approved by the Superintendent.

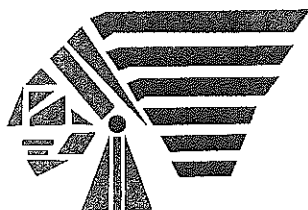
Such activities, along with extra-curricular activities (not directly related to courses of study), may be conducted on or off school premises by clubs, associations, and organizations of students sponsored by the Board and directed by a staff advisor.

The Board expressly declines to create a limited open forum for clubs and activities initiated by students that cannot meet one of the four criteria stated above.

Noncurricular student activities that are initiated by parents or other members of the community may be allowed under the provisions of Policy 7510 - Use of District Facilities. The Board, however will not:

- A. assume any responsibility for the planning, conducting, or evaluating of such activities;
- B. provide any funds or other resources;
- C. allow any member of the District's staff to assist in the planning, conducting, or evaluating of such an activity during the hours s/he is functioning as a member of the staff.

No nondistrict-sponsored organization may use the name of the School District or any other name which would associate an activity with the District.



Book	Policy Manual
Section	3000 Professional Staff
Title	JOB-RELATED EXPENSES
Number	po3440
Status	Active

3440 - JOB-RELATED EXPENSES

The Board of Education may provide for the payment of the actual and necessary expenses, including traveling expenses, of any professional staff member of the District incurred in the course of performing services for the District, whether within or outside the District, under the direction of the Board and in accordance with the Superintendent's administrative guidelines.

The validity of payments for job-related expenses shall be determined by the Superintendent. Pre-approval for estimated travel expenses by the Superintendent is required.

The Board may pay the expenses of professional staff members when they attend professional meetings (as defined in Policy 3243) with prior approval in accordance with the policy of this Board and in accordance with the administrative guidelines of the Superintendent. Job-related expenses incurred by the Superintendent shall be reimbursed in accordance with this policy and administrative guidelines when authorized by the Treasurer.

Professional staff members are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, supplemental insurance on rental cars, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

Accrual of personal frequent-flyer miles, hotel "bonus points", credit card "rewards," or any other reward under similar affinity programs (including credit points or rewards directed to non-profit organizations) is strictly prohibited.


This policy does not address every issue, exception, or contingency that may arise in the course of travel.

4/25/2018

BoardDocs® Pro

3313.539(E)(2) to grant such a clearance.

Revised 12/19/13

 **ola 2013**

Legal

R.C. 2305.231, 3313.50, 3313.539, 3313.68 et seq.

A.C. 3301-35-03 (D)

20 U.S.C. 1232(h)



B. describe permitted methods of solicitation which do not place undue pressure on students;

C. limit the kind and amount of advertising for solicitation.

Advisors for approved school organizations shall not accept any form of compensation from vendors that might influence their selection of a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser. Furthermore, advisors for approved school organizations shall not accept any compensation from a vendor after a decision has been made regarding a fund-raising activity or a product that will be sold as a fund-raiser. In addition, advisors for approved school organizations who make the selection of a vendor that will provide a fund-raising activity or a product that will be sold as a fund-raiser shall not enter into a contractual arrangement whereby an advisor receives compensation in any form from the vendor that provides a fund-raising activity or a product that will be sold as a fund-raiser.

Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that an advisor of an approved school organization receives such compensation, albeit unsolicited, from a vendor, the individual shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter properly transmit said compensation to the Treasurer at his/her earliest opportunity.

The Superintendent shall distribute this policy and the guidelines which implement it to each student organization granted permission to solicit funds.

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R.C. 1716.02, 1716.03, 3313.811

Auditor of State Bulletin 2000-006

7 C.F.R. Parts 210 and 220

Any fees collected by staff members of the District shall be deposited with the Treasurer within twenty-four (24) hours after collection.

In accordance with 3313.642 O.R.C., failure to pay fees and fines may result in the withholding of grades and credit. In the event above course of action does not result in the collection of the fees, the Board authorizes the Treasurer/designee to take the student or the student's parents/guardian to Small Claims Court for collection. Under no circumstances will the Board withhold the grades, credits, official transcripts, diploma, IEPs, or Section 504 Plans of a student for nonpayment of fees for materials used in the course of instruction, if a complaint has been filed at any time in juvenile court alleging the the student is an abused, neglected, or dependent child. Further the Board will transfer immediately the grades , credits, official transcripts, IEPs, or Section 504 Plans of a student upon the receipt of either another district's or school's request for those records pursuant to R.C. 3313.672 or a juvenile judge's order under R.C. 2151.272. The Superintendent may request a copy of any order regarding a child's custody or placement issued pursuant to a complaint filed under R.C. 2151.27. The Board, however, will not withhold records required to be transferred pursuant to this paragraph pending receipt of a copy of the order.

Annually, the District will report to the Ohio Department of Education the number of students for whom it sent transcripts pursuant to R.C. 3313.642(D), and the total amount of unpaid fees lost due to compliance with that provision.

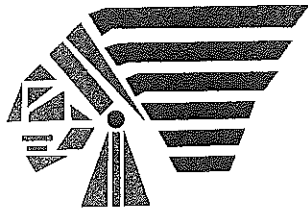
Nothing in this policy restricts the right of access of a parent/guardian or student or a school district enrolling the student to school records or to receive copies of such records, as required by Federal and State Laws.

Revised 12/19/13

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R.C. 2151.272, 3313.642, 9.38



Book	Policy Manual
Section	6000 Finances
Title	PURCHASES
Number	po6320
Status	Active
Adopted	January 31, 2008
Last Revised	April 26, 2017

6320 - PURCHASES

Quotations and Bids

It is the policy of the Board of Education that the District administration seek at least three (3) price quotations on purchases of more than \$10,000 for a single item, except in cases of emergency. Standardized purchasing procedures of the District (AG 6320A) shall be followed when purchasing on the basis of price quotations from vendors.

When the purchase of, and contract for, single items of supplies, materials, or equipment amounts to \$50,000 or more, and when the Board determines to build, repair, enlarge, improve, or demolish a school building the cost of which will exceed \$50,000, the District administration shall obtain competitive bids.

In accordance with statute, the Board may elect to forego the bidding for contracts in any of the following situations:

- A. the acquisition of educational materials used in teaching
- B. if the Board elects and declares by resolution to participate in purchase contracts, in accordance with R.C. Chapter 125 and the terms and conditions prescribed by the Department of Administrative Services
- C. if the Board determines and declares by resolution adopted by two-thirds (2/3's) of its members that any item is available and can be acquired only from a single source
- D. if the Board declares by resolution adopted by two-thirds (2/3's) of its members that the installation, modification, and/or remodeling subject to contracting is involved in an energy conservation measure undertaken through an installment payment contract under R.C. 3313.372 or pursuant to R.C. 133.06(G)
- E. the acquisition of computer software and/or computer hardware for instructional purposes

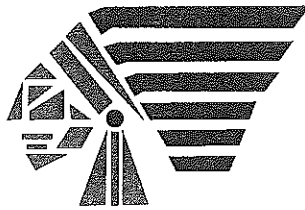
The Superintendent shall verify that the specifications for any public improvement project for which bids are solicited do not require any bidder to:

- A. enter into agreements with labor organizations on said public improvement; or
- B. enter into an agreement that requires its employees to become members of or pay fees or dues to a labor organization as a condition of employment or continued employment.

Bids shall be sealed and shall be opened by the Treasurer in the presence of at least one (1) witness.

Soliciting of Bids

The Board, by resolution, may award a bid to the lowest responsive and responsible bidder. For a bidder to be considered responsive, the proposal must respond to all bid specifications in all material respects and contain no irregularities or deviations from

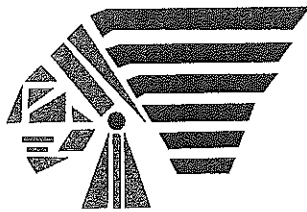


Book Administrative Guidelines
Section 6000 Finances
Title PURCHASING
Number ag6320a
Status Active

6320A - PURCHASING

Purchasing - General Provisions

- A. All purchases shall be by purchase order processed through the Treasurer's office.
- B. The Superintendent or Treasurer shall be the contracting agent for all financial obligations.
- C. The Treasurer shall be responsible for encumbering the funds as soon as the purchase order has been issued.
- D. A verbal financial commitment may be made only for emergencies or when it is impossible or impractical to precede the purchase with a purchase order. Before such a commitment is made, the Treasurer shall be contacted for prior approval and for a purchase order number. In all such cases, a purchase order shall be issued as soon as possible after the commitment is made.
- E. Employees are forbidden to use the name of the District, any discounts provided the District, or any other means for associating a personal purchase with the District. They are to make clear to any District supplier from whom they are purchasing an item that it is a personal purchase by the employee and is not associated with the District. Failure to abide by this provision could lead to disciplinary action.
- F. Confirming purchase orders will be honored only in cases cited in the above paragraph.
- G. Ongoing commitments such as service contracts and leases should be renewed annually, in writing, at the renewal date.
- H. Blanket purchase orders for goods or services are valid only for the time period and amount indicated on the purchase order. Extension of the commitment beyond that time and/or amount shall be confirmed by a new purchase order. Blanket purchase orders must be approved by the Treasurer and/or Superintendent before they are issued.
- I. Purchases of contracted services shall be negotiated either verbally, by a Request for Proposal, or through the bid process, as determined by the Superintendent. Such services that cost more than \$25,000 require the approval of the Board.
- J. The Superintendent and/or Treasurer will determine the most appropriate method of obtaining prices for items or groups of items which are not subject to formal bidding procedures.
- K. Quotes will be requested for any item or group of items in a single transaction costing between \$1,000 and \$24,999.
- L. Purchases of supplies, materials, and equipment items costing more than the amount stipulated in Board policy must be obtained through competitive, sealed bids and be approved by the Board.
- M. Annual purchase orders must be received in the Treasurer's office on or before May 15th unless the services or supplies are essential to continue the daily operation of the department or building for the remainder of the current year, or unless an emergency exists.



Book	Policy Manual
Section	6000 Finances
Title	VENDOR RELATIONS
Number	po6460
Status	Active

6460 - VENDOR RELATIONS

The Board of Education shall not enter a contract knowingly with any supplier of goods or services to this District under which any Board member or officer, employee, or agent of this School District has any pecuniary or beneficial interest, direct or indirect, unless the person has not solicited the contract or participated in the negotiations leading up to the contract. This prohibition shall not prevent any person from receiving royalties upon the sale of any educational material of which s/he is the author and which has been properly approved for use in the schools of this District.

Board members and school personnel shall not accept any form of compensation from vendors that might influence their recommendations on the eventual purchase of equipment, supplies, or services. Furthermore, Board members and school personnel shall not accept any compensation from a vendor after a decision has been made to purchase equipment, supplies, or services from said vendor. In addition, Board members or school personnel who recommend purchases, shall not enter into a contractual arrangement with a vendor seeking to do business with the District, or a vendor with whom the District is doing business, whereby an individual board member or member of the school staff receives compensation in any form for services rendered.

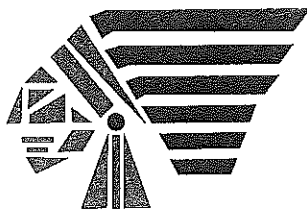
Such compensation includes, but is not limited to, cash, checks, stocks, or any other form of securities, and gifts such as televisions, microwave ovens, computers, discount certificates, travel vouchers, tickets, passes, and other such things of value. In the event that a Board member or member of the school staff receives such compensation, albeit unsolicited, from a vendor, the Board member or school staff member shall notify the Treasurer, in writing, that s/he received such compensation and shall thereafter promptly transmit said compensation to the Treasurer at his/her earliest opportunity.

Employee accrual of personal frequent-flyer miles, hotel "bonus points", credit card "rewards", or any other reward under such affinity programs (including credit points or rewards directed to non-profit organizations) or other merchant "rewards" programs as a result of a District purchase is strictly prohibited.

Nothing herein shall prevent a school employee, who is not in a position to negotiate or authorize a contract with a vendor, from accepting a discount on goods purchased for personal use from a vendor with whom the Board does business (i.e., that has a contract with the Board) provided the vendor (a) extends the same discount to all of its customers and does not limit it to officials and employees of the District, (b) offers a uniform discount to all eligible school officials and employees, without limiting the offer to employees with official duties or responsibilities affecting the vendor's financial interest, and (c) does not offer the discount to school officials and employees in exchange for the performance of their public duties. Board members and/or school personnel who negotiate or authorize a vendor's contract are prohibited from accepting any discount offered by the vendor for his/her personal use. Such individuals also shall not suggest that the vendor offer an employee discount as part of the public contract.

All sales persons, regardless of product, shall clear with the Superintendent's office before contacting any teachers, students, or other personnel of the School District. Purchasing personnel shall not show any favoritism to any vendor. Each order shall be placed in accordance with policies of the Board on the basis of quality, price, and delivery with past service a factor if all other considerations are equal.

In accordance with State law, Policy 4121, and Policy 8142, a criminal background check is required of any non-teaching employee, including individuals employed by a private company/vendor under contract with the Board to provide essential school services who will work within the District in a position which does not require a license issued by the State Board of Education, is not for the operation of a vehicle for student transportation, but does involve routine interaction with a child or regular responsibility for the care, custody, or control of a child.



Book	Policy Manual
Section	6000 Finances
Title	PAYMENT OF CLAIMS
Number	po6470
Status	Active

6470 - PAYMENT OF CLAIMS

The Board of Education directs the prompt payment of legitimate claims by suppliers of goods and services to the School District.

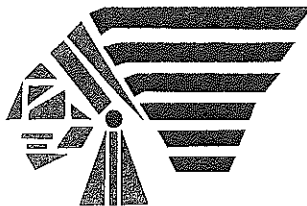
Each bill or obligation of this Board must be fully itemized, and verified before a voucher can be drawn for its payment.

When an invoice is received, the Treasurer/designee shall verify that a voucher is properly submitted and that the amount of the invoice is correct.

The originator of the purchase order shall verify that acceptable goods were received or satisfactory services were rendered and the date of receipt.

The Treasurer will draw a warrant and be responsible for appropriate fund allocations.

Legal	R.C. 9.11 et seq., 153.13
	A.C. 117-2-17



Book	Policy Manual
Section	6000 Finances
Title	CROWDFUNDING
Number	po6605
Status	Active
Adopted	November 17, 2016

6605 - CROWDFUNDING

This policy applies to the use of any form of crowdfunding utilizing an online service or website-based platform for the financial benefit or gain of the District – be it a specific classroom, grade level, department, school, or curricular or extracurricular activity. “Crowdfunding” refers to a campaign to collect typically small amounts of money from a large number of individuals to finance a project or fundraise for a specific cause. Through the use of personal networking, social media platforms, and other Internet based resources, funds are solicited or raised to support a specific campaign or project.

Crowdfunding activities aimed at raising funds for a specific classroom or school activity, including extracurricular activity, or to obtain supplemental resources (e.g., supplies or equipment) that are not required to provide a free appropriate public education to any students in the classroom may be permitted, but only with the specific approval of the Superintendent. Crowdfunding activities are subject to AG 6605.

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- C. A copy of the biographical information or personal profile that will be utilized by the staff member on the crowdfunding site.
- D. Confirmation that the funds raised and/or the items purchased by the crowdfunding site will go directly from the crowdfunding site to the Principal of the school that will be benefitted by the funds/items.
- E. A description of any rewards, perks, or thank you gifts that will be provided to donors, including the cost and source of the reward, perk or thank you gift. () Students may not participate in the creation/production of rewards, perks or thank you gifts () during the school day.
- F. If feasible, the staff member shall include in the posting a link to this Board policy/guideline.

The Principal will review the application along with the text that will be utilized in any crowdfunding materials to verify the proposed project and posting (1) will not create any legal liabilities, (2) complies with Board policy and guidelines, and (3) does not violate State and Federal laws and regulations. The Building Principal should pay particular attention to verify the posting does not infringe on student privacy rights and intellectual property laws.

If a Principal identifies an issue that may have legal implications, he/she is required to notify the Superintendent so that the District's legal counsel may be consulted prior to the Building Principal rendering a decision on the proposal or posting.

The Superintendent shall have final decision-making authority on granting permission for a crowdfunding proposal or posting.

Once the project and its materials are approved, the posting may be submitted to the crowdfunding site and the campaign commenced.

Staff members may use District Technology Resources to carryout approved crowdfunding activities.

Unless required by the Fair Labor Standards Act, staff members are not entitled to additional compensation for their work on crowdfunding campaigns.

Campaigns will be limited in duration, as set forth in the application.

When the project is approved, the staff member/sponsor will provide the Superintendent with any information needed for the District to receive donated funds directly from the crowdfunding site. The staff member is responsible for verifying that the crowdfunding site is a charitable organization (i.e., a 501(c)(3) entity) so that contributions to it are tax-deductible to the donors. If the entity selected is not a 501(c)(3) organization, the staff member must include in the posting a clear statement that donations to the fundraising project are not guaranteed to be tax-deductible and that donors should take individual action, including consulting with a tax professional, to determine their tax obligations and/or consequences of their donation. Under no circumstances will the District issue documentation to donors to the crowdfunding site concerning the tax implications of any donations to the site.

The staff member must keep the Principal informed of the status of the campaign as it progresses and at its conclusion.

The staff member is responsible for then making sure any awards, and/or appropriate recognition are sent to the appropriate donors.

Once the funds or supplies/equipment purchased by the crowdfunding site with the proceeds of the campaign are received, they will be made available to the staff member for the express purpose of fulfilling the stated purpose of the project. The staff member, in conjunction with the Principal, is responsible for making sure any funds received are used for the express purpose for which they were raised; the employee must submit to the Principal documentation of any expenditures of the funds, including any purchases made with those funds. Such documentation must be submitted within one (1) week of the expenditure. All funds raised and materials donated are considered the property of the District and shall remain in the District in the event the staff member who ran the crowdfunding campaign terminates his/her employment with the District.

The staff member must submit a final report on the project to the Principal and Superintendent. Failure to publish a final report will jeopardize the employee's ability to engage in crowdfunding in the future. A copy of the report may be sent to the donors via email and the results of the campaign on the crowdfunding site may be posted if approved by the Principal.

A staff member who violates this policy/guideline is subject to disciplinary action.

The preceding guidelines also apply to parents, District-affiliated organizations (e.g., PTA/PTO, Athletic/Band Booster Groups) and/or students who wish to raise funds for a specific classroom, school, or school activity through a crowdfunding campaign.

Small expenditures (within established dollar limitations) may be made from a petty cash fund maintained on an imprest system (described in Supplement 17 - USAS Manual). Such imprest system must address dollar amount, location, limitation of disbursement; also cash plus receipts must always equal the amount authorized for petty cash.

E. Auditing

The State Department of Education requires an annual audit of student activity funds. The State Auditor recommends that at the end of each school year, an internal audit be conducted in order to verify compliance with Board policies, receipts, expenditures, cash on hand, petty cash, and to balance all ledgers and journals with the depository. A copy of this audit should be on file in both the Treasurer's and Superintendent's Office. All organizational records and internal audit working papers should also be retained in the Treasurer's Office so that they may be audited.

Each activity fund established under Section 3315.062, Revised Code, will be audited at the same time the examination of the records and accounts of the District is made or at such other time as needed or as requested by the Board. The audit shall include a determination as to whether legal requirements, including those imposed by the Board, are being followed.

F. Management of Funds

1. Fund 200

The Fund 200 consists of those student activity programs which have student participation in the activity and have students involved in the management of the program. This includes those student activities which consist of a student body, student president, student treasurer, and faculty advisor. The Fund 200 is a fiduciary fund-type trust fund classification.

2. Fund 300

The Fund 300 consists of those programs which have student participation in the activity but do not have student management of the programs. This would usually include athletic programs but could also include the band, cheerleaders, flag corps, and other similar types of activities. The primary criterion for determining how funds are classified is "who determines how the money is spent?" The Fund 300 is a governmental fund-type special revenue classification.

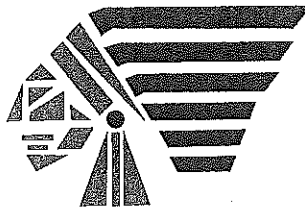
G. Establishment and Maintenance of Student Activity Funds (see Form 6610 F1)

In compliance with the laws of the State for the establishment and maintenance of a student activity fund the following regulations shall govern each such District fund:

1. Advisors or sponsors shall be selected at the direction of the Board and their duties shall consist of preparing the annual budget and purpose clause of their activity group, supervising the activities of their group including preparation of fund-raising potentials, maintaining group financial oversight, and such other duties as assigned by the principal or Superintendent.
2. Student-activity funds shall not be used for any purpose which represents an accommodation, loan, or credit to Board employees or other persons. Postdated checks may not be accepted and checks may not be cashed for anyone.
3. Board employees or others may not make purchases through a student body in order to take personal advantage of student-body purchasing privileges.
4. The amount of the various program fund balances shall not exceed the limits prescribed by the Board.
5. No student-activity organization shall be obligated for purchases made by students, faculty, and/or others unless supported by a written purchase order signed by the Superintendent and Treasurer.
6. If a student group wishes to make a contribution from its activity fund to a charitable organization or to an individual with a demonstrated health, economic, or emergency need, it should submit the request to the Treasurer stipulating the amount of the donation along with an explanation of how the donation relates to the groups stated goals.
7. Monthly and annual financial reports of all student-activity funds are to be prepared by the Treasurer and submitted to the Board. A copy of such reports shall also be sent to the sponsor of each activity.
8. Fund-raising projects for any student activity shall, in general, contribute to the educational experience of students and shall not conflict, but add to, the instructional program.

B. The criteria for determining students in need will be:

1. participation in the free or reduced-price lunch program;
2. students whose parents receive T.A.N.F. funds;
3. recommendation of the student's principal.



Book	Policy Manual
Section	7000 Property
Title	PROPERTY INVENTORY
Number	po7450
Status	Active
Adopted	January 31, 2008
Last Revised	April 28, 2016

7450 - PROPERTY INVENTORY

As steward of this District's property, the Board of Education recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall conduct a complete inventory of all Board-owned equipment and supplies every five (5) years in accordance with GAAP reporting requirements.

For purposes of this policy "equipment" shall mean a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, costs at least \$500 as a single unit and does not lose its identity when incorporated into a more complex unit. When defining supplies for inventory purposes, no items will be counted whose total value is less than \$2,500.

It shall be the duty of the Treasurer/designee to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

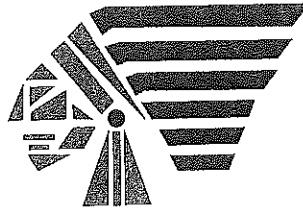
Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.

Property records of consumable supplies shall be maintained on a continuous inventory basis.

The Treasurer/designee shall maintain a system of property records which shall show, as appropriate to the item recorded, the:

- A. description and identification;
- B. manufacturer;
- C. year of purchase;
- D. initial cost;
- E. location;
- F. condition and depreciation;
- G. evaluation in conformity with insurance requirements.

Equipment acquired under a Federal award will vest upon acquisition to the District, subject to the following conditions:



Book	Policy Manual
Section	7000 Property
Title	ACCOUNTING SYSTEM FOR FIXED ASSETS
Number	po7455
Status	Active

7455 - ACCOUNTING SYSTEM FOR FIXED ASSETS

The Board of Education shall maintain a fixed-asset, accounting system. The fixed-asset system shall maintain sufficient information to permit the following:

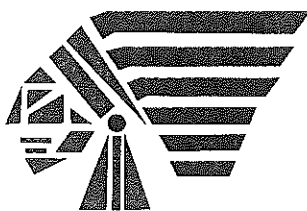
- A. the preparation of year-end financial statements in accordance with generally accepted, accounting principles
- B. adequate insurance coverage
- C. control and accountability

Fixed assets are defined as those tangible assets of the District with 1.) a useful life in excess of one (1) year 2.) an initial cost equal or exceeding the amount determined in the District's administrative guidelines, and 3.) which the District intends to hold or continue in use over an extended period of time. If a single item does not meet the threshold amount, but is typically purchased in aggregate by the District, the Treasurer shall verify which items shall be classified as fixed assets and recorded at the time of purchase or acquisition. Further, some items may be identified as "controlled" assets that, although they do not meet all fixed asset criteria, are to be recorded on the fixed-asset system to maintain control.

Fixed assets shall be classified as follows:

- A. land
- B. land improvements
- C. buildings and building improvements
- D. improvements other than building
- E. machinery and equipment
- F. furniture and fixtures
- G. vehicles
- H. plant (aerator)
- I. underground lines and other infrastructure
- J. construction-in-progress
- K. textbooks and library books
- L. investment in joint venture

Leased fixed assets and assets which are jointly-owned shall be identified and recorded on the fixed-asset system.



Book	Policy Manual
Section	9000 Relations
Title	EMPLOYEE ID CARD, ATHLETIC TICKET INFORMATION, GOLD CARD
Number	po9650
Status	Active

9650 - EMPLOYEE ID CARD, ATHLETIC TICKET INFORMATION, GOLD CARD

Employee ID Card

The Board of Education will provide annually every regular employee of the District an employee identification card. This identification card will entitle the employee to attend all home athletic contests without charge. This card is for general admission only and is non-transferable.

Reserved Seat Discount

The Board of Education authorizes that every regular employee of the District is extended the opportunity to purchase a season reserved seat for football and basketball at half price.

Substitute employees of the District are not eligible to receive the employee identification card or to purchase the reserved athletic contest seats at half price.

Complimentary Tickets

The Board recognizes that many individuals provide volunteer services for the Athletic Department and the Board of Education. As a token of appreciation for these different types of services provided, the Board authorizes the Athletic Director to offer complimentary tickets (reserve seat or general admission) to individuals.

The Athletic Director is required to submit to the Treasurer the criteria used for distribution of these complimentary tickets.

Gold Card

The Board of Education recognizes the need for providing services to the senior citizens of the District. Residents of the School District, sixty-two (62) years of age or older, are qualified to apply for a Piqua City School District Gold Card.

This card provides the holder with free general admission or a reduced ticket price to District activities.