

RULES FOR CLASS ACCOUNTS

A program of co-curricular activities established by the board of education should insure that young people have an opportunity to take part in co-curricular and extra-classroom experiences; should provide efficient procedures for their creation, operation, and demise; and should outline a system for the safeguarding, accounting, and internal control of extra-classroom activity funds.

The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education, and morale of all the students and to finance the normal, legitimate co-curricular activities of the student body organization.

(Excerpt from AUD-0019 (replaces Circular #81-9), dated August 1993)

General Goals of a Class Account

In that the Walnut Township Local Schools established the 200 Activity Funds with the purpose of benefit to all students, the following activities are designated class activities: prom expenses (sponsored by the junior class); prom tickets; graduation expenses (paid by the senior class, which include graduation pictures, flowers, programs, honor cords, and class gift); and the senior class trip, upon graduation.

Opportunities for fundraising activities are provided by the Walnut Township Local Schools and class funds are the property of the school district and, therefore, hold no individual rights of ownership. For the purpose of establishing an earnings potential of all students expressing interest in attending the senior class trip, an internal reporting control mechanism (individual student ledgers) will be used to track earnings of those students involved in specific designated fundraising activities. Those students not expressing an interest in attending the senior class trip may also establish an individual student ledger to assist with expenses of prom tickets and graduation fees. Although an internal reporting control mechanism is used to monitor earnings potential, it does not provide for property ownership by individual students and, therefore, students may not assume the class funds as their personal funds.

Annual budgets are prepared by all class advisors to include purpose clause of the activity group, estimated revenue and sources, estimated expenditures and group functions/ activities. The purpose clause should encompass the reason for the activity's existence, its aspirations, its future goals, and the means through which the goals and aspirations may be achieved. Any amendments to an approved policy statement should also be submitted by the student group and approved. The student group should establish how the revenue of the group is going to be raised and how the group is going to expend these funds to accomplish their goals and aspirations while the activity group is in existence. The budget, as submitted by the activity group, should be approved by the board of education as part of the purpose clause. Before approving these budgets, however, the board should determine whether the proposed expenditures will serve a public purpose.

Sophomore Class

The Sophomore Class Account allows for all sophomore students to cooperatively participate in fundraising activities in order to establish a class account balance. Fundraisers such as a festival booth, cheese/sausage sale, novelty sales, candy sales, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance future class general expenses and future class trip expenses.

Historically, the festival booth and the cheese/sausage sale provide fundraising opportunities for students interested in participating in the senior class trip, upon graduation. However, all students are encouraged and invited to participate in these events. Additionally, the opportunity of a novelty sale, candy sale, etc., may be offered to all students in order to provide for a sophomore class activity in which all sophomore students may participate. The anticipated expense of a sophomore class activity must be included on the annual budget.

Junior Class

The Junior Class Account allows for all junior students to cooperatively participate in fundraising activities in order to establish necessary funds to sponsor the Junior/Senior Prom and also establish necessary funds to support the future class trip. Fundraisers such as a festival booth, candy sales, miscellaneous sales/fundraisers, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance future class general expenses and future class trip expenses.

The festival booth fundraiser supports both the prom and future class trip. All students are encouraged to work at least one shift in the festival booth. A minimum of \$500 will be set-aside from festival booth profits for prom expenses. The balance of the profit will be designated as future class trip revenue using the internal reporting control mechanism.

The opportunity of additional candy sales, miscellaneous sales, etc., will be provided for the students to earn the remainder money necessary to sponsor the prom and cover all prom expenses for supplies, decorations, prom books and favors, and location rental, if necessary, etc. If junior students have earnings statements within the class account, those students may receive credit for their prom tickets (for themselves and their dates) from the class account.

The opportunity of additional miscellaneous sales and fundraisers may be provided for students interested in participating in their future class trip, again using the internal reporting control mechanism.

Senior Class

The Senior Class Account allows for all senior students to cooperatively participate in fundraising activities in order to establish necessary funds for required graduation expenses, required prom ticket expenses, optional senior activities/expenses (such as senior assembly, slide show, etc.), and also establish necessary funds to support the senior class trip. Fundraisers such as a festival booth, candy sale, miscellaneous sales, etc., will provide students with opportunities to plan and execute money making projects and will provide opportunities for developing leadership qualities and decision making abilities. The account balance will enhance class general expenses and class trip expenses.

The festival booth fundraiser supports both the required graduation expenses (graduation pictures, flowers, programs, honor cords, and class gift) and senior class trip expenses. All students are encouraged to work at least one shift in the festival booth. A minimum of \$500 will be set-aside from festival booth profits for graduation expenses. The balance of the profit will be designated as future class trip revenue using the internal reporting control mechanism.

All seniors will be assessed a graduation fee, above the revenue set-aside from the festival booth, to cover the remaining estimated costs of graduation expenses. If senior students have earnings statements within the class account, those students may receive credit for their graduation fee from the class account. The senior class may opt for a fundraiser to support graduation expenses, before the graduation fee is assessed, in order to lower the fee amount.

If senior students have earnings statements within the class account, those students may receive credit for their guests' prom tickets from the class account. Seniors are guests of the Junior/Senior Prom and, therefore, will not incur the cost of prom tickets for themselves.

The opportunity of additional candy sales, miscellaneous sales/fundraisers, etc., will be provided for the students to earn money for optional senior expenses/activities and to earn funds for the remainder money necessary for the senior class trip. In specific fundraisers for class trip purposes, the profit will be designated as senior class trip revenue, using the internal reporting control mechanism.

Concerning all senior class account outstanding purchase orders and outstanding invoices to vendors: All prom expenses, graduation expenses, optional senior activities expenses, etc., must be paid prior to the senior class trip. Check vouchers will be printed for the final remaining class funds to be used during the senior class trip. All funds will be expended on the senior class trip for daily meal/miscellaneous allowances, group meal costs, group tickets to events, additional charges for group accommodations, and other group charges/costs necessary to complete the senior class trip and safely return the senior students home. Expenditures on the trip will close the class account balance to zero.

Rules for Class Accounts, Senior Trip Expenses, and Fundraisers

Prom Ticket Expense: Prom tickets may be paid from students' earning statements or by cash. Seniors of Millersport High School will be the guests of the junior class. Juniors will pay a prom ticket expense. Any senior or junior who brings a guest that is not a junior or senior of M.H.S. will pay the prom ticket expense of the guest.

Graduation Expense: All seniors will be assessed a graduation fee no later than February 1 (annually). The graduation fee must be paid no later than May 15 (annually). Graduation fees may be paid from students' earning statements or by cash. Following a review of the senior class fund account, the graduation fee will be determined cooperatively by the school district treasurer, senior class advisor, and high school principal. All fundraisers designated to support graduation expenses must be completed prior to the calculation of the graduation fee.

Fundraiser Activities: Any money due from a fundraising project must be turned in by the student. It cannot be deducted from an individual's student ledger.

Funds earned by participation of parents/adults in a fundraising activity will be used to credit their student's ledger. This credit cannot be transferred to another student, or a younger brother or sister in another class. In the instance of multiple siblings in a specific class, this credit can be assigned or re-assigned by request of the parent/guardian who is working on behalf of more than one child within the class.

Any credit in a student's ledger that is not used for prom expense, graduation expense, or senior trip expense will revert to the class account general ledger. Credit cannot be returned to the student or given to another student. Credit of funds in the class account general ledger will be used to enrich the trip for all students participating.

Senior Class Trip: Students must make their commitment to participate in the senior class trip before the end of their sophomore year. This commitment will assist the advisors in their planning of the class accounts. Annually, the senior class advisor will determine the final date in which students may remove their name from the list of senior class trip participants. A student must notify the class advisor in writing to remove his name from the list of senior class trip participants.

Students who enroll in Millersport High School during their junior and/or senior years may add their names to the class trip providing the time line to participate in fundraising activities is available. Requests to add names to the senior class trip list must be approved by the class advisor and high school principal. Annually, the senior class advisor will determine the final date in which incoming students can add their name to the list of senior class trip participants.

The senior class advisor, in consultation with the high school principal and school district treasurer, will determine the limit to which students must earn for the senior class trip. Earnings will be recorded only up to that limit on the individual student ledgers. If a student has reached the limit, the student may assist in a fundraiser on behalf of another student providing permission has been given by the class advisor.

If necessary, students may pay up to one-half of their trip expenses. Payments are considered as trip fees, not donations. In the event a student has paid trip fees but then removes his name from the senior trip participant list prior to the designated deadline set by the advisor, the student can be reimbursed for the trip fees paid. (Refund of a trip fee is allowable by ORC) No refunds will be made for credit earned on fundraising activities or for donations given on behalf of students.

Festival booth rules: The class advisors will oversee the operation of the school festival booths and assist students and parents in the fundraising event. The class advisor has the right to establish the work hours on the schedule.

A student who is involved in a school activity, which has a practice or schedule interference with working in the festival booth, may be excused and parents allowed to work in their place provided arrangements are made with the class advisor prior to the activity.

A student must work one-third of the hours that parents or other adults, not including other high school students, work for him. (Example: Parents work 20 hours, student must work 10 hours.)

A junior or senior may work for or sell tickets, pizzas, candy, etc., for another student up to the amount earned by the other student.

Any student who has time scheduled and does not work, and does not let the advisor know he can't work, will have those hours deducted.

Students who are working on a job during the festival must schedule their hours with the appropriate class advisor.

Football players will be given priority for set-up and clean-up.

Use of personal car or truck will be given an additional hour for each hour used in hauling.

Adults will be asked to serve as booth cashiers. For safety purposes, students will not be allowed to work at the outside grills without adult supervision.

In the event that the class advisor would not be available to oversee the class booth for a period greater than four hours, a booth chairman would be assigned by the advisor for the specified period and will be given credit calculated at time and a half.

No younger children will be permitted to work in the booths.

In the case of inclement weather, hours will be cut equally and the booth schedule will be revised.

Drinking of alcoholic beverages by anyone, including those adults who are scheduled to work for a student, is prohibited. Anyone suspected of or found with alcoholic beverages will be removed from the work schedule.

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