Student Activity Fund and Camp/Clinic Rule
11/9/11

Several issues keep recurring regarding the above topics. This document attempts to give information regarding some of those issues.

NOTE: This document is intended to address concerns raised by activity directors. It does not address all issues that a school business officer and/or auditor would also have.

General Principles:

- There may be no out-of-season contact between coaches/students during the school year.

- Summertime out-of-season contact between coaches/students is allowed, but only if the student voluntarily engages in the activity.

- The fact that some colleges call their camps "team camps" does not change the fact that such a camp is subject to all the same rules as any other camp attended by a secondary student.

- NO district funds can be used for any student to pay for a student's participation, either in whole or in part, in any out-of-season camp or clinic.
    - Booster clubs who are independent of the district may offer financial assistance.
    - If a student wants to use school equipment, including school apparel (e.g., a jersey), the district must charge fair rental value.

- When a coach employed by a school district sponsors a summertime, out-of-season camp or clinic, student participation must be voluntary and there can be no use of district funds. The camp or clinic may be operated under either of the following models:
    - The camp/clinic is NOT a district activity.
        - If the district's facilities or equipment is used, the district charges rent of the coach.
        - All accounting and bookkeeping is done apart from district funds.
        - This is the model favored by the DE, IHSAA and IGHSAU.
    - The camp/clinic is sponsored by the district as a community service.
        - The camp/clinic is NOT considered to be either a cocurricular or extracurricular activity.
        - Therefore, any funds associated with it are not to be run through the student activity fund. If the camp/clinic is a

regular event, use the enterprise fund; if the camp/clinic is not a regular event, use the general fund.

- Public funds cannot be used to help students with registration fees.
- Any remuneration to the district's coaches that work the camp/clinic is not part of the coach's chapter 279 contract. Have a separate contract for payment to the coaches. Again, this is because the camp/clinic is NOT a cocurricular or an extracurricular activity of the district.

Department of Education Administrative Rules:

281—98.70(279,280,298A) Student activity fund. The student activity fund must be established in any school district receiving moneys from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related cocurricular or extracurricular activities. Moneys collected through school activities are public funds that are the property of the school district and are under the financial control of the school board. Upon dissolution of an activity, such as a graduating class or student club, the surplus must be used to support other student activities in the student activity fund. Prudent and proper accounting of all receipts and expenditures in these accounts is the responsibility of the board. School districts may maintain subsidiary records for student activities if those records are reconciled to the official records on a monthly basis; however, all official accounting records of the student activity fund shall be maintained within the school district's chart of account pursuant to Uniform Financial Accounting for Iowa School Districts and Area Education Agencies.

98.70(1) *Sources of revenue in the student activity fund.* Sources of revenue in the student activity fund include income derived from student activities such as gate receipts, ticket sales, admissions, student club dues, donations, fund-raising events, and any other receipts derived from student body cocurricular or extracurricular activities, contests, and exhibitions as well as interest on the investment of those moneys.

98.70(2) *Appropriate uses of the student activity fund.* Appropriate expenditures in the student activity fund include ordinary and necessary expenses of operating school district-sponsored and district-supervised student cocurricular and extracurricular activities, including purchasing services from another school district to provide for the eligibility of enrolled students in interscholastic activities provided by the other school district when that school district does not provide an interscholastic activity for its students.

98.70(3) *Inappropriate uses of the student activity fund.* Inappropriate expenditures in the student activity fund include the following:

a. Maintenance of funds raised by outside organizations.

b. The cost of bonds for employees having custody of funds derived from cocurricular and

extracurricular activities in the conduct of their duties. These are costs to the general fund.
c. Expenditures that lack public purpose.
d. Payments to any private organization unless a fundraiser was held expressly for that purpose and the purpose of the fundraiser was specifically identified.
e. Transfers to any other fund of any surplus within the fund.
f. Payments more properly accounted for in another fund such as public tax funds, trust funds, state and federal grants, textbook/library book fines, fees, rents, purchases or sales, sales of school supplies, or curricular activities.
g. Use of the student activity fund as a clearing account for any other fund.
h. Cash payments to student members of activity groups.
i. The cost of optional equipment or customizing uniforms.
j. The cost of uniforms when the following two tests are not met:
(1) The activity is a part of the school's educational program, and
(2) The wearing of the uniform or equipment is necessary in order to participate.
k. Hospital or medical claims for student injuries or procurement of student medical insurance.
l. Optional costs related to activities that are not necessary to the cocurricular and extracurricular program such as promotional costs.
m. Membership fees in student activity-related associations if the fees are optional, i.e., nonmember schools may participate in sponsored events.
n. Costs to participate in or to allow students to participate in any cocurricular and extracurricular interscholastic athletic contest or competition not sponsored or administered by either the Iowa High School Athletic Association or the Iowa Girls High School Athletic Union.

36.15(6) *Summer camps and clinics and coaching contacts out of season.*
a. School personnel, whether employed or volunteers, of a member or associate member school shall not coach that school's student athletes during the school year in a sport for which the school personnel are currently under contract or are volunteers, outside the period from the official first day of practice through the finals of tournament play. Provided, however, school personnel may coach a senior student from the coach's school in an all-star contest once the senior student's interscholastic athletic season for that sport has concluded. In addition, volunteer or compensated coaching personnel shall not require students to participate in any activities outside the season of that coach's sport as a condition of participation in the coach's sport during its season.
b. A summer team or individual camp or clinic held at a member or associate member school facility shall not conflict with sports in season. Summertime coaching activities shall not conflict with sports in season.
c. Rescinded IAB 4/20/11, effective 5/25/11.
d. Penalty. A school whose volunteer or compensated coaching personnel violate this rule is ineligible to participate in a governing organization-sponsored event in that sport for one year with the violator(s) coaching.