

## STUDENT ACTIVITIES FUNDS

Purpose: The activity account is kept at the building level to provide for the administration of funds directly related to student activities, student organizations, and as a flow through account for designated school district items. The account is administered by the accounts clerk who is directly responsible to the building principal. The activity account is the responsibility of the building principal.

A record of monthly balances is forwarded to the Superintendent by the building principal and a year-end report compiled at the completion of the school year. In addition, the activity account is reviewed by the school district auditors on an annual basis. The activity account may include several checking and savings accounts in a local bank. The interest from which is reimbursed on a prorated basis to the existing accounts. All checks must be signed by the principal.

Accounts are classified in the following categories:

- 1) District Flow Through Items: Athletic official fees, graduation expenses, field trip expenses, vending machine receipts and conference accounts. Monthly accountings must be forwarded to the Superintendent. Any balance in these accounts at the end of the school year must be forwarded to the district office by 6/15. For field trips, monies must be turned in to the activity accounts clerk prior to the trip's departure.
- 2) Student Activities: All student activities must have a faculty advisor and may be dispersed at the discretion of the activity advisor with the approval of the building principal. A detailed requisition must be filled out and signed prior to expenditure of funds.
- 3) District Admission Receipts: All receipts from athletic admissions will be counted by the activity sponsor or ticket seller, verified by the accounts clerk, and receipted to the district office. Upon receipt, the district office will verify monies forwarded and will return a signed receipt to the building. Monies from the athletic admissions must be turned in to the district office no later than noon of the day after the day of activity. No services, supplies, or equipment that are included in the district account can be purchased from the student activity account.
- 4) Interest: Interest is to be pro-rated and added to the balance of the individual activity accounts in January and June of each year.
- 5) Incidental Faculty Expenses: Gratuities, food, etc., must be taken from the building level or other fund raising accounts where money is generated solely by the building faculty.

(Adopted: 9/26/83)  
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