

Student Activity Funds

The board authorizes the superintendent or designee to establish procedures for the collection and expenditure of student activity funds to promote the general welfare, education, and morale of all students and to finance the normal legitimate co-curricular activities of the school. Student activity funds are generally made up of admission charges for interscholastic events, publications, clubs, student organizations, student activities, and student fee collections. These funds are operated for the benefit of students, governed by school policy, and are supervised by school district staff members and accountable to the board of trustees.

All funds collected by the schools shall be maintained in accounts requiring two (2) authorized signatures for the distribution of funds; one signature shall be by the building administrator and the other signature shall be by a person authorized by the building administrator to be a designated co-signer, usually the school secretary/treasurer. All disbursements from these funds shall be made by regular bank check. A report of the activity in these funds shall be submitted to the board each month.

The superintendent or business manager shall provide accounting procedures for the receipt, deposit, and withdrawal of funds. The principal is the person responsible for the proper collection, disbursement, and control of all school activity funds. This includes providing for the safekeeping of monies, proper accounting and administration of the funds, and compliance with board of trustees policies and district procedures.

Legal Source: Idaho Code 33-705 “Activity funds.”

Adopted: October 21, 2004

Reviewed:

Revised: