Revenue raised by students from student activities shall be deposited immediately after activity and accounted for in the student activities fund. This revenue is the property of and shall be under the financial control of the board. Students may use this revenue for purposes allowable by law and approved by the superintendent or designee. An audit of these accounts shall be made at the same time as the annual audit.

Gate and concession receipts from student activities shall be deposited on the same day of the event. When this is not possible, receipts shall be kept in a locked vault and deposited the next business day. The Superintendent, Director of Business Affairs, or Athletic Director shall be responsible for designating the individual(s) who shall be in charge of collecting, counting, and depositing receipts.

Revenue collected from student contributions, club dues, special activities, admissions to special events, or from other fund-raising activities, will be under the jurisdiction of the board and under the specific control of the superintendent or designee. Revenue will be deposited in a designated depository and will be disbursed and accounted for in accordance with purposes allowable by law and instructions issued by the superintendent or designee.

All funds held in the student activities fund are considered funds of the school district and, as such, are public funds which must be expended only for legitimate public purposes and not for individual private benefit. All student activities funds are to be used to support the student activity program of the school district as provided by law.

Appropriate uses of student activities funds include ordinary and necessary expenses of operating school district-sponsored and district-supervised student cocurricular and extracurricular activities. Items of nominal value may be purchased to recognize qualifying activity groups, upon approval of the school principal. The board authorizes the expenditure of student activities funds for such purposes because they are designed to facilitate student participation and promote student cooperation and performance, assisting in fostering student morale and creating a more productive learning environment.

Inappropriate uses of the student activity fund include, but not limited to cash payments to student members and coaches/sponsors of activity groups, and costs that are not necessary to the cocurricular and extracurricular program.

School employees who have questions regarding whether a particular expenditure is in accordance with this policy should contact the District business office. It shall be the responsibility of the board secretary to keep student activity accounts up-to-date and complete.

Funds remaining in the senior class activity account after graduation or other discontinued accounts shall be transferred to such accounts as designated by the Superintendent or Director of Business Affairs.

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