

STUDENT ACTIVITY FUND MANAGEMENT

DATES (Adopted/Revised)	GUIDE WORDS
Adopted - August, 1990 Revised - February, 2001 Revised - February, 2005 Revised - March, 2012 Revised - June, 2015	Activity Funds Funds Assistant Treasurer Secondary Fund Audit Student Activity Funds Treasurer

STUDENT ACTIVITY FUND

The Board of Trustees is responsible for the establishment and management of Student Activity Funds (SAF). Any account or website created for the purpose of raising funds shall be set up in the school's name and shall be approved by the building administrator prior to creation. The school bursar/secretary and administrator are to have access to the online account information. Any and all funds collected, whether online or by receipt, shall be directly deposited into the school's SAF account. At the conclusion of any fund raising event, the person responsible shall complete Form C-43b - Fundraising Reconciliation Report that is aligned to SAF records for deposits and expenses and submit to the school's bursar. The purpose of student activity funds shall be to account for revenues and disbursements of those funds raised by students through recognized student body organizations and activities. Specific procedures are outlined in the Student Body Activities Funds Policies and Procedures Handbook.

SECONDARY SCHOOLS

Student Activity Funds are those funds raised or collected by and/or for school-approved student groups, gate receipts and student activity card fees. Student Activity Funds shall be collected and expended for the purpose of supporting the school's activities program. Student body representation shall be encouraged whenever possible.

Monies raised by students through student activities organizations, receipts from activity tickets and gate receipts, are subject to the control and management by the Board of Trustees. Each of the Secondary schools in the District that has student activity funds is to designate an Assistant Treasurer. The Assistant Treasurer may be an Assistant Principal, the Bursar, or a Secretary. The Board also designates the District Controller/Accountant as an Assistant Treasurer for each of the Secondary schools.

1. Each Principal in the Secondary schools is responsible for the management of all school/student accounts and funds. The Principal shall assign one or more school staff members(s) who has been designated as an Assistant Treasurer by the Board of Trustees to share the responsibility for assuring that accounting records are maintained in accordance with District guidelines.
2. The Principal is the primary advisor to the Associated Student Body. The Principal shall be responsible for designating advisors to the

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various student subgroup organizations affiliated with the Associated Student Body.

3. The Principal shall be responsible for supervising the accounting functions to be performed at the building level. The building level accounting procedures shall be consistent with the accounting functions performed at the District office level and as outlined in the Student Body Activities Fund Policies & Procedures Handbook.
4. Secondary schools shall establish bank demand and savings accounts in institutions that have been designated as depositories of Pocatello/Chubbuck School District No. 25 funds.
5. Materials and equipment purchased by student activity funds become District property.
6. Projects for raising student activity funds shall in general contribute to the educational experience of students and shall not conflict with, but add to the instructional program and comply with District guidelines.
7. The District Treasurer, or designee, shall from time to time request all necessary financial information needed for review or required by the Board of Trustees.

ELEMENTARY SCHOOLS

Elementary schools shall be authorized to have school related bank or savings accounts on a preapproval basis and only for specific long range projects. Two signatures shall be required for these accounts inclusive of the Principal and one staff member at the school. A detailed accounting shall be kept of all receipts and expenses and a detailed fiscal summary shall be submitted annually to the Director of Elementary Education no later than July 5th. Accounts that are maintained by organizations such as PTA/PTO outside the school will not be under any school or district jurisdiction.

Legal Reference:

- I.C. Section 33-705 - Activity Funds