

A good student activities program is a necessary part of the total educational program. The control and accounting for the funds raised and expended in and for the operation of those funds are a responsibility of the Board of Trustees.

It shall be the policy of the Board of School District #305 that the high school principal is responsible for such funds under the following guidelines:

1. The raising and expending of activity money by student bodies shall have one purpose: to promote the general welfare, education, and morale of students and to finance the normal legitimate activities of the student body organization.
2. All receipts from such sources as admission charges to interscholastic activities shall be accounted for with an adequate system of internal control.
3. All receipts and expenditures into various student body funds shall be accounted for by using a voucher system.
4. Disbursements from any activity fund will be on a regular bank check signed by the principal and countersigned by the high school secretary or the district administrative assistant. These three people are designated by the Board as assistant treasurers of the district for this purpose.

A report of the transactions, assets, liabilities, and fund balances of each activity fund will be presented to the Board of Trustees monthly. Activity funds will be audited along with the district's books annually.

Any money raised in the name of Highland School activities and any money collected by Highland students for activities must go through the Highland High School accounting system. This policy is intended to include the purchase of items such as shoes or special team shirts that will be kept by the student as well as any fund raising activity.



LEGAL REFERENCE:

Idaho Code 33-705

ADOPTED: 7/16/90