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### 6610 - NONDISTRICT-SUPPORTED STUDENT ACTIVITY ACCOUNTS

The Board authorizes the maintenance of approved student activity accounts for nondistrict-supported student activities as allowed by DPI regulations and the auditor's recommendations in accordance with GASB 84. Approval of the establishment of any student activity account for a nondistrict-supported student activity, after the student activity is approved, without District financial support, in accordance with Policy 2430 - District-Sponsored Clubs and Activities, shall be determined by the District Administrator before monies can be collected or disbursed in the name of said activity.

#### Definitions

The following definitions are provided for these terms within the context of this policy:

- A. **District-sponsored student activity:** All student activities recognized by the District as approved co-curricular/extra-curricular activities are designated as District-sponsored, including both District-supported and nondistrict-supported student activities. (See Policy 2430 - District-Sponsored Clubs and Activities and Policy 6611 - District-Supported/Sponsored Student Activity Accounts)
- B. **District-supported student activity:** The District provides financial support of the student activity and exercises administrative control over dispersal of the activity's funds. (See Policy 6611 - District-Supported/Sponsored Student Activity Accounts)
- C. **Nondistrict-supported student activity:** The District does not provide financial support of the student activity and does not exercise administrative control over dispersal of funds.

Other terms are used as defined in Bylaw 0100 - Definitions.

#### Nondistrict-supported Student Activities

Nondistrict-supported student activity accounts are intended to provide a custodial account for an approved student activity for which the District does not provide funds (i.e., have financial involvement) or exercise administrative control over the funds. Such nondistrict-supported student activities may not be required by any course or provide any academic credit. These student activities are established for District students and may have a District-assigned and/or a District-compensated staff advisor/coach for supervisory purposes. While these student activities may use District facilities, equipment, and materials, the funds for these activities are self-managed by the students. Assistance from parents or other volunteers is permissible (see Policy 8120 - Volunteers). ~~Fund-raising~~Fundraising is permissible in accordance with District policies (see Policy 5830 - Student ~~Fund-Raising~~Fundraising and Policy 9700 - Relations with Non-School Affiliated Groups). Equal access shall be provided in accordance with Policy 5730 - Equal Access for Nondistrict-Sponsored Student Clubs and Activities. A District staff member may serve as an advisor/coach, but decisions regarding money must be made by the students, as long as such expenditures do not violate District policies (e.g., purchase of illegal items, purchase of nonconforming technology, purchase from a non-approved vendor). As a fiduciary in accordance with GASB 84, the District maintains custodial accounts for the student activity, but does not determine or approve how account monies are used since financial decisions are made by the students without administrative control or endorsement from District staff.

#### Criteria for Nondistrict-Supported Student Activity Accounts

Nondistrict-supported student activity accounts may be established if all of the following criteria are met:

- A. The student activity account has been approved in accordance with this policy.
- B. **The student activity account will be captured upon receipt and tracked to a corresponding General Ledger code for reporting, financial controls, and to accurately report for revenues and expenditures.**
- C. The activity's students or student officers make all decisions regarding revenues, budgeting, and expenditures.

- D. Any request to expend money from the account must be endorsed in writing by the activity's President and Treasurer.
- E. The activity's advisor/coach is ~~NOT~~not permitted to make decisions regarding money, nor may the advisor/coach initiate or endorse any expenditure request.
- F. The student activity account is not under the District's control, nor subject to District oversight.

### General Provisions

The purpose of District-sponsored activities is to enable students to explore a wider range of individual interests than may be available in the District's courses of study but are still related to accomplishing the educational outcomes for students as adopted by the Board in Policy 2131 - Educational Outcome Goals and Expectations. District-sponsored activities must be approved in accordance with Policy 2430 - District-Sponsored Clubs and Activities or Policy 2431 - Interscholastic Athletics.

District-sponsored student activities are authorized to use the District name, logo, mascot, or any other name ~~or slogan which that~~ would associate an activity with the District provided such use is consistent with other applicable District policies.

Student ~~fund-raising~~fundraising shall be conducted in accordance with Policy 5830 - Student ~~Fund Raising~~Fundraising and Policy 9700 - Relations with Non-School Affiliated Groups.

All collected money shall be handled, secured, and deposited in accordance with Policy 6630 - Cash Handling and Deposits. Misappropriation of activity monies, ~~which includes~~including theft or any other misuse of monies, will result in discipline up to and including suspension, expulsion, and/or termination of employment.

### Discontinued Student Activities

~~(-) After one (1) full school year of inactivity, the unexpended funds of a discontinued nondistrict-supported student activity shall be transferred to the Student Council's account unless the discontinued student activity had provided other instructions for dispersal of its unexpended funds.~~

(x) After one (1) full school year of inactivity, the unexpended funds of a discontinued ~~nondistrict~~District-supported student activity shall be transferred to the District's General Fund - Fund 10.

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Legal 120.16(2), Wis. Stats.