

Book	Policy Manual
Section	Policies for the Board, 33-1
Title	New Policy - Vol. 33, No. 1, Dec. 2023 - DISTRICT-SUPPORTED/SPONSORED STUDENT ACTIVITY ACCOUNTS
Code	po6611 Josh done
Status	

New Policy - Vol. 33, No. 1

6611 - DISTRICT-SUPPORTED/SPONSORED STUDENT ACTIVITY ACCOUNTS

The Board authorizes the maintenance of approved student activity accounts for District-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 District-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 ~~()~~ Board **(X)** District Administrator ~~()~~ Business Manager ~~()~~ School Administration ~~()~~ **[END OF OPTION]** before monies can be collected or disbursed in the name of said activity. **[DRAFTING NOTE: For consistency, it is recommended to make the selection of the approval entity consistent with Policy 2430 — District-Sponsored Clubs and Activities.]**

District-supported clubs, activities, and athletics are supported, at least in part, with District funds and are therefore subject to District oversight and management. In addition, any club, activity, or athletic team that does not directly receive designated District funds but is required for a course or provides academic credit is also considered District-supported and is subject to District oversight and management. Typically, District-supported student co-curricular activities have designated activity funds established either in Fund 10 or Fund 21 in accordance with GASB 84, DPI regulations, and auditor recommendations. Financial support includes, but is not limited to, budgeted funds allocated by the District or school, an advisor/coach paid for by the District or school who exercises control over the activity's fund, some activities offered to students paid for by the District or school, and transportation paid for by the District or school. Also, financial support includes indirect financial assistance as part of the District's educational program when student participation is required by a course or academic credit is awarded for participation in the 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 District-supported student activities. (see Policy 2430 - District-Sponsored Clubs and Activities)
- B. **District-supported student activity:** The District provides financial support of the student activity and exercises administrative control over the dispersal of the activity's funds.
- C. **Nondistrict-supported student activity:** The District does not provide financial support of the student activity and does not exercise administrative control over the dispersal of funds.

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

All activities described in this policy are sponsored by the District and are authorized to use the District name, logo, mascot, or any other name which would associate an activity with the District provided such use is consistent with other applicable District policy.

~~[] The District Administrator is directed to obtain annually a list and brief description of the objectives, activities, and limitations of each activity account prior to the start of the new fiscal year. [END OF OPTION]~~

~~[] The Board will review the list upon submission to determine if the objective of each activity account serves a continuing District need. [END OF OPTION]~~

~~All activities shall be on a self-sustaining basis.~~

The _____ shall be the Treasurer of the student activities activity account. The Treasurer may delegate responsibility to

~~() the principal.~~

~~() a financial secretary.~~

~~() _____ [other].~~

~~[] There shall be established in the activity account(s) an account for the use of needy students to be disbursed at the discretion of the _____. **[END OF OPTION]**~~

~~[] Fund raising for all student activities will be in accordance with Board Policy 5830—Student Fund Raising and Policy 9700—Relations with Non-School-Affiliated Groups. **[END OF OPTION]**~~

~~[] Interest earned on the account of a specific class or activity will be credited to that class or activity. **[END OF OPTION]**~~

~~[] Interest earned on the activity account will be allocated to each class or activity. **[END OF OPTION]**~~

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

~~[Administrative Guideline Clients]~~

All monies accumulated in the account of a specific class or activity will be disposed of in accordance with the procedures set forth in the administrative guidelines established by the District Administrator.

~~[Policy Only Clients]~~

~~[] Following graduation, the unexpended activity accounts of the Senior Class will be transferred to the Freshman Class.~~

~~After one (1) year of inactivity, the unexpended activity accounts of discontinued student organizations shall, on the recommendation of the~~

~~() District Administrator and the approval of the Board,~~

~~() principal and the approval of the District Administrator,~~

~~be transferred to the General Fund.~~

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120.16(2) Wis. Stats.