

ACCOUNTING POLICY FOR STUDENT ACTIVITY FUNDS

702.1

Building student activity funds cannot directly pay substitute teachers, instructional assistants, employees who officiate athletic events, or perform additional duties for extracurricular activities.

Any person who works for the district must be paid by the payroll department and, therefore, must be contracted on a daily basis or have turned in a time sheet. Temporary personnel are part-time employees of the district and must be part of the payroll system.

Non-student accounts or convenience accounts (i.e. Booster Clubs, Sunshine Funds, Faculty Funds, Coffee Funds) are not permitted as part of Student Activity Funds. Managing the funds of private groups or individuals exposes the district to liability for loss of these private funds.