

ACTIVITY FUND - SUB-ACCOUNTS

The following accounts shall be established in the school activity fund. Each account shall have as its primary purpose the benefit of the student body and student organization for which it is established. Fund-raising activities shall include those listed for each account as well as other fund-raising activities approved by the board. The sponsor must make a written request for fund-raising activities and include the intended purpose of the monies raised.

1. Clearing Account is dedicated to the collection of fees for lost or damaged books, damage to property, rental income, fees for use of facilities, tuition, overpayments, and related items. Expenditures may only be for the refund of revenues previously received and deposited either into the account or directly into the general fund. Any remaining balance in the account shall be transfixed to the general fund on or before June 30 of each year.
2. Petty Cash Account is established in order to make small cash expenditures such as postage, freight charges, or purchase of materials. The activity fund custodian shall file a claim against the general fund of the school district for the authorized amount of \$200.00. No single expenditure shall exceed \$75.00 nor shall total expenditures exceed \$2,500.00 for any one fiscal year. The activity fund custodian shall file claims against the general fund as the need arises, provided the balance of the account does not exceed \$200.00. Such claims shall be itemized in the same manner as other claims filed against the general fund and have attached thereto the receipts covering each of the expenditures claimed for reimbursement.
3. General Miscellaneous Account is maintained as a general account with the school activity fund. Deposits made to this account shall include the interest made on the school activity fund, and monies raised by school groups for which there is no separate subaccount. The monies expended may be to support any student organization in need of financial assistance or to defray expenses of students or student groups involved in school activities for which no separate subaccount exists. Such organizations shall repay the monies expended when possible.
4. Athletics Account shall be maintained for the benefit of the different athletic activities and organizations, including football, basketball, baseball, wrestling, softball, volleyball, and track. Monies may be raised from ticket sales to athletic contests. Expenditures must be related to athletics and/or physical education and may include expenses incurred for competitive athletic event, equipment, trips, or related items. Monies collected from students for the purchase of equipment may be deposited in the account and then withdrawn by check to the appropriate supplier in the exact amount as the aggregate collection.
5. Cheerleading Account shall be used to handle the monies raised by the junior and senior high school cheerleaders. Fund-raising activities may include the sale of spirit ribbons, and other school spirit paraphernalia. Expenditures must be related to the cheerleading squads and may include purchase of uniforms, materials, expenses incurred on trips, or cheerleading camps.
6. Coke Machine/Concession Account shall be maintained to allow purchase of refreshments to be sold to staff and students and funds from concession stands run for school related activities. Profits obtained from the sale of such refreshments shall be used to maintain the inventory. Expenditures shall be used to defray expenses for student and teacher classroom materials.
7. Home Economics Account shall be maintained for the benefit of students enrolled in Vocational Home Economics. Monies collected or raised shall be for the purchase of materials, cost of field trips, or similar expenditures for students. Expenditures must be directly related to the purpose for which the monies were raised or collected. Monies collected from students for the purchase of materials must be withdrawn by check in the amount as was collected in aggregate.

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8. Junior Class Account shall be maintained for the benefit of the junior class. The subaccount shall be labeled "Class of (year of graduation)". Fund-raising activities shall include concession receipts from athletic events. Expenditures shall include expenses incurred in association with Junior/Senior Banquet and Prom held in the spring of each year. Monies collected for the purchase of such things as junior class rings shall be deposited in the account until payment is made by check to the appropriate supplier in the exact amount as was collected in aggregate.
9. Music Account shall be used to handle the monies raised by the music program. Expenditures must be related to the music program and may include expenses incurred for participation in contests, trips, materials, equipment, etc.
10. Senior Class Account shall be maintained for the benefit of the senior class. The subaccount shall be labeled "Class of (year of graduation)". Excess monies raised during the preceding year in the junior class account remain with the class that raised the money. Monies collected from students for the purchase of announcements, caps and gowns, and senior portraits shall be deposited in the account and withdrawn by check payable to the appropriate supplier in the exact amount as was collected in aggregate. Expenditures may include graduation exercises expenses, senior trip expenses, and other expenses incurred by the class.
11. Student Council Account shall be maintained for the benefit of the entire student body. Expenditures shall include expenses arising from the annual homecoming activities.
12. Seventh through Tenth Grades Accounts shall be used to handle monies raised by members for class activities and trips. Fund raising activities may include the sale of candy, assemblies, benefit dinners, raffles and concession receipts from games.
13. Specific Club Account shall be used to handle the monies for various club activities and trips. Fund-raising activities are to include selling small gift items, candy, and similar items.
14. Vocational Agriculture Account shall be used to handle monies earned by the vocational agriculture class and collection of dues from vo-ag members. Expenditures must be related to the vocational agriculture class and may include equipment, expenses incurred on field trips, and monies payable to the state organization in the exact amount as the aggregate collection.
15. Yearbook Account shall be maintained to facilitate the production of the school yearbook. Monies may be raised from the sale of advertisements placed in the yearbook, sale of yearbooks, sale of yearbook paraphernalia, school-day pictures or coke machine sales. commissions. Expenditures may include expenses incurred by students attending yearbook workshops.