

**SCHOOL DISTRICT OF PITTSVILLE
BOARD POLICY**

SCHOOL-COMMUNITY RELATIONS

RELATIONS WITH COMMUNITY ORGANIZATION

DISTRICT SUPPORT ORGANIZATIONS AND CLUBS & GRANT COMMITTEES

SPECIAL ACTIVITY FUNDS MANAGEMENT

881.1

The Board of Education appreciates the efforts of all organizations/clubs whose objectives are to enhance the educational experiences of District students, to help meet educational needs of students, and/or provide extra educational benefits not provided for, at the time, by the Board.

The Board recognized that school-related organizations/clubs are channels through which school personnel, parents, and students may discuss educational concerns, problems, and needs and work together toward solutions.

The District Administrator shall review the objectives of each organization/club to determine that relevant educational needs are being addressed. Each organization/club shall work within the appropriate school setting and in cooperation with the Principal and other staff members.

All funds raised by special activity student classes, clubs, or organization shall be under the control of the Board and shall be managed in accordance with sound budgetary and accounting procedures, if the organization/club is not its own separate tax reporting entity.

Special activity funds shall be:

1. Deposited in the School District account after being received by the District Administrative Assistant.
2. Accounted for in the ~~Agency~~ **Special Activity** Fund.
3. Audited annually along with other School District funds.

Specific funds management procedures shall be developed by the Administration which provide for the collection, documentation, and disbursement of activity funds by classes, clubs, and organizations.

The Principals shall be responsible for supervising the management of special activity funds in his/her building.

Guidelines

1. Each special activity class, club, or organization shall be assigned a faculty advisor by the Principal who will be responsible to the Principal. *The class, organization or club shall submit an annual budget to the District Office by March 15th of each year.*
2. The special activity class, club, or organization treasurer and faculty advisor will be responsible to the Principal for the following:
 - a. Documenting the collection and disbursement of all activity funds.
 - b. Turning all funds and documentation over to the District Office as soon as possible.
3. The collection or raising of funds by special activity classes, clubs, or organizations must have the approval of the Principal. Funds shall be deposited in the School District account after being received by the Board Treasurer. Any interest earned on the deposits shall be credited to each account based on its month end balance.
4. Disbursement of special activity class, club, and organization funds may be made only with the approval of the faculty advisor and the Principal. Proper documentation of vouchers or receipts must accompany each disbursement. The District Administrator shall be kept informed of special activity class, club, or organization funds on a regular basis.
5. Complete records relating to special activity class, club, or organization funds will be submitted at the end of

**SCHOOL BOARD POLICY #881.1
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each school year to the Board through the District Administrator. An audit of all special activity class, club, or organization funds will be made at the same time as the annual audit of school funds.

6. At the end of the school year, all balances of special activity class, club, or organization funds will be carried over to the next school year.
7. No special activity club or organization shall be allowed to operate with a negative balance. Special exceptions may be made with the approval of the Principal based on a reasonable expectation that such negative balance is a temporary condition that will be corrected by incoming receipts.
8. If an account has had no activity for twelve (12) months, the account shall be considered inactive.
9. Misappropriation of activity funds, which includes theft or any other misuse of funds, will result in discipline up to and including suspension, expulsion, and/or termination.
10. Monies received via grant must be disbursed in accordance to the grant's guidelines.

Inactive Accounts

Inactive accounts may develop when an organization disbands or the reason for a special purpose account no longer exists. In the event an inactive account develops, the disbanding organization or the sponsor of a special purpose account shall present a plan for dissemination of the account in writing. The following guidelines shall be used when closing inactive accounts.

1. The special activity organization, class, or club should be encouraged to close out the account through expending the funds in line with the purpose of the account and the organizational objectives.
2. If the special activity organization, class, or club fails to make arrangements to close out the account or is unable to dispose of the funds prior to the end of the fiscal year, the fund balance will be absorbed by the ~~Student Council of the Elementary, Junior, or Senior High School~~ **Teachers' Grant Fund.**
3. If the source of funds in an inactive account are grant related, these monies must be spent in accordance with the grant guidelines and every effort must be made to do so.

Legal Reference:

Wisconsin Statutes

Section 66.0607 (withdrawal or disbursement from local treasury)

Section 118.27 (acceptance of gifts and grants)

Section 120.12(1) (board duty to provide for the possession, care, control and management of the property and affairs of the district)

Section 120.14(1) (audit of school district funds)

Section 120.16(2) (board treasurer duty, account for extracurricular activities funds)

Section 881.01 (trust fund management; prudent investment rule)

Cross Reference:

Policy 662.1 Student Activity Funds Management

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