

**Business and Non-Instructional Operations****Income****Student Activity Funds Management - Money Handling and Accounting Procedures**

The activity advisor/athletic advisor/building principal shall be responsible for ensuring that the spirit of this policy is enforced.

1. A fund raising calendar may be established in each building. Efforts will be made to avoid community solicitation that involves product duplication.
2. All funds collected and disbursed will be within the financial accounting rule of the district.
3. In school organizations money and checks are to be handled through the designated school bookkeeper or designee. Money collected should be turned into the building office daily. (No money should be left in any classroom or teacher/student accounts.) It should be taken to the bank night deposit.
4. A complete financial report is to be given by the organization leader/advisor to the school principal/athletic director within two (2) weeks of the completion of the fund raising.
5. No student body activity/organization, or individual advisor, will maintain any checking, savings or investment accounts other than those specified above.
6. Students should be trained in the proper procedures in selling, bookkeeping, and courteous manners before being sent out into the community. As representatives of the school district, courteous behavior is expected from all those taking part in the fundraiser.
7. Advisors of student activity accounts must reconcile with the District Accountant twice each year after each semester.

**Legal Reference:**                    **Section 34.05(3), Wisconsin Statutes**  
**Section 120.12(1), Wisconsin Statutes**  
**Section 120.16(2), Wisconsin Statutes**  
**Section 120.16(5), Wisconsin Statutes**  
**Section 120.40, Wisconsin Statutes**

**Policy Approved:**                **August 21, 1985**

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