



Administrative Procedure

Category:	Procedure:	
Fiscal Management	Student Activity Funds Management	
Descriptor Code:	Issued Date:	Revised Date:
AP-D-240-1	June 1997	August 2001

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Revenue raised for specific purposes must be expended for that purpose, unless otherwise authorized in writing by both the activity group sponsor and the principal.

An annual audit of the account and records of all student activity funds shall be conducted as a part of the audit of all other district funds.

Any unencumbered class or activity funds automatically revert to the general activity fund of the school when a class graduates or an activity is discontinued.

Funds derived from activities sponsored by parent-teacher associations/organizations or other support organizations are not subject to this policy, unless such funds are in sole custody of the school.