

**Business Procedures and Non-Instructional Series**  
700 Series

STUDENT ACTIVITIES FUND  
Code No. 704.8

Revenue raised by students or from student activities shall be deposited and accounted for in the student activities fund. This revenue is the property of and shall be under the financial control of the board. Students may use this revenue for purposes approved by the superintendent.

Whether such revenue is collected from student contributions, club dues, and special activities or result from admissions to special events or from other fund-raising activities, all funds will be under the jurisdiction of the Board and under the specific control of the superintendent. They will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent.

It shall be the responsibility of the board secretary/superintendent secretary to keep student activity accounts up-to-date and complete.

Any unencumbered class or activity account balances will automatically revert to the activity fund when a class graduates or an activity is discontinued.

Legal Reference: Iowa Code §§ 11.23; 279.8 (1997)

Cross Reference: Student Activities  
Financial Accounting System

Adopted: 04/17/2000  
Revised: 11/15/2010  
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