

Bartlett City Board of Education		2011
Descriptor Term: STUDENT ACTIVITY FUNDS MANAGEMENT	Descriptor Code: Fiscal Services	Issue Date: 07/24/2014
	Rescinds:	Revised:

1 Individual Schools

2 The activity funds of each school shall include athletic and student organization funds and
3 any other fund belonging to any student group, class, or activity.

4 Whatever the source, all student activity funds shall be under the jurisdiction of the Bartlett
5 City Board of Education and under the specific control of the school principal. Contracts
6 with fund-raising agencies must comply with Board policy and be approved in writing by
7 the Superintendent.

8 Principals and/or sponsors who knowingly authorize/allow unapproved fund-raising
9 activities shall be subject to disciplinary action.¹

10 Student activity funds shall be deposited in respective school activity accounts. Proper
11 records of receipts and disbursements shall be maintained in accordance with the
12 *Tennessee Internal School Uniform Accounting Policy Manual*.²

13 Revenue raised for specific purposes must be expended for that purpose, unless
14 otherwise authorized in writing by both the activity group sponsor and the principal.³

15 An annual audit of the account and records of all student activity funds shall be conducted
16 as a part of the audit of all other district funds.⁴

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

19 Funds derived from activities sponsored by parent-teacher associations, parent-teacher
20 organizations or other support organizations are not subject to this policy, unless such
21 funds are in sole custody of the school.⁵ Such organizations shall comply with the
22 provisions of state law.⁶

¹ *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-31; 4-32

² T.C.A. §49-2-110(a)

³ *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-1 through 4-3

⁴ T.C.A. §49-2-112(a)(1)(2)

⁵ T.C.A. §49-2-110(f)

⁶ T.C.A. §49-2-601 through 611