## Management of Funds

The accounting system for managing student funds shall be designed to yield the largest possible educational return to pupils without sacrificing the safety of funds, or exposing pupils to undue responsibility of routine.

The administration is charged with the responsibility for making rules, regulations and procedures for the conduct, operation and maintenance of extracurricular accounts, and for the safeguarding, accounting and audit of all monies received and derived therefrom.

In the event a class graduates and leaves unexpended and uncommitted funds, they shall revert to the school district operating account.

Policy Adopted: 12/75 Policy Reviewed: 9/1/88