

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 450

BY EDUCATION COMMITTEE

AN ACT

1 RELATING TO SCHOOL DISTRICTS; AMENDING SECTION 33-705, IDAHO CODE, TO RE-  
2 VISE PROVISIONS REGARDING THE DISBURSEMENT OF SCHOOL DISTRICT ACTIVITY  
3 FUNDS AND TO MAKE TECHNICAL CORRECTIONS; AND DECLARING AN EMERGENCY AND  
4 PROVIDING AN EFFECTIVE DATE.  
5

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 33-705, Idaho Code, be, and the same is hereby  
8 amended to read as follows:

9 33-705. ACTIVITY FUNDS. 1. The board of trustees of each school dis-  
10 trict, including specially chartered districts, shall create a fund or funds  
11 for the purpose of controlling and accounting for the receipts, deposits,  
12 expenditures, assets, liabilities and fund balances arising from the fol-  
13 lowing transactions:

14 (a) Admission charges for interscholastic activities.

15 (b) The sale of yearbooks and annuals.

16 (c) Student fee collections ~~which~~ that are used to provide more than  
17 one (1) activity or benefit to all of the students of a school or school  
18 building.

19 (d) Receipts from vending machines located on school property.

20 2. For each fund created the board of trustees shall promulgate poli-  
21 cies:

22 (a) Describing with reasonable certainty the nature and type of expen-  
23 ditures ~~which~~ that may be made therefrom.

24 (b) Setting forth the requirements for the expenditures and withdrawal  
25 of such moneys.

26 3. The treasurer of the district shall provide accounting procedures  
27 for the receipt, deposit, expenditure and withdrawal of such moneys and pro-  
28 cedures for monthly reporting to the board of trustees of the transactions,  
29 assets, liabilities and fund balance for each such fund.

30 4. For other activity or student funds, ~~including~~ but not limited to,  
31 custodial funds, the board of trustees may create a separate fund or funds  
32 and promulgate policies to provide for accounting and control thereof.

33 5. Nothing in this section limits the power of the board of trustees  
34 of any school district from promulgating policies or imposing further con-  
35 trols, requirements, accounting and reporting procedures with respect to  
36 any funds or moneys of the district or moneys ~~which~~ that it holds as custodian  
37 for the students.

38 6. Disbursements from any of the funds created under this section ~~shall~~  
39 may be made by regular bank check signed by the treasurer or assistant trea-  
40 surer of the district and countersigned by the chairman or vice chairman of  
41 the board of trustees or other employee of the district designated by the

1 board of trustees or a debit or credit card associated with such fund's ac-  
2 count.

3 SECTION 2. An emergency existing therefor, which emergency is hereby  
4 declared to exist, this act shall be in full force and effect on and after  
5 July 1, 2024.