

Business and Noninstructional Operations

STUDENT ACTIVITY FUNDS

The Board of Trustees recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities beyond those provided by the district and can also help students learn about effective financial practices. To that end, student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

Fund-Raising Events

At the beginning of each school year, each principal or designee shall submit to the Superintendent or designee a list of the fund-raising events that each student organization proposes to hold that year. The Superintendent or designee shall review the proposed events and determine whether the events contribute to the educational experience and are not in conflict with or detract from the school's educational program. When reviewing proposed events, the Superintendent or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the district, and ensure that the proposed activities are in compliance with law, Board policy, and administrative regulation.

Management of Funds

Student body funds shall be managed in accordance with law and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fund-raising ventures, provide reliable financial information, and reduce the risk of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The budget adopted by the student body organization should serve as the financial plan for the school year and shall be submitted to the Superintendent or designee at the beginning of each school year. The Superintendent or designee shall periodically review the organization's use of funds to ensure compliance with the district's internal control procedures.

STUDENT ACTIVITY FUNDS (continued)

Funds derived from the student body shall be disbursed according to procedures established by the student organization. All disbursements must be approved by a Board-designated official, the certificated employee who is the student organization advisor, and a student organization representative. (Education Code 48933)

The Board shall provide an annual audit of student accounts by a certified public accountant or licensed public accountant. The cost of the audit shall be paid from district funds. (Education Code 41020)

- (cf. 3260 - Fees and Charges)
- (cf. 5000 - Concepts and Roles)
- (cf. 6145 - Extracurricular and Cocurricular Activities)
- (cf. 6145.5 - Student Organizations and Equal Access)
- (cf. 1321 - Solicitation of Funds from and by Students)
- (cf. 3530 - Risk Management/Insurance)
- (cf. 3554 - Other Food Sales)
- (cf. 5030 - Student Wellness)
- (cf. 5142 - Safety)
- (cf. 5143 - Insurance)
- (cf. 3400 - Management of District Assets/Accounts)
- (cf. 3460 - Financial Reports and Accountability)

Legal Reference:

EDUCATION CODE

- 35182.5 Non-nutritious foods and beverages, vending machines
- 35564 Funds, obligation of the student body
- 41020 Requirement for annual audit
- 48930-48938 Student body organization
- 49431 Sale of food and beverages, elementary school
- 49431.5 Sale of food and beverages, middle and high schools
- 51520 School premise, prohibited solicitations
- 51521 Fund-raising projects

CODE OF REGULATIONS, TITLE 5

- 15500 Food sales, elementary schools
- 15501 Food sales, middle and junior high schools

COURT DECISIONS

- Prince v. Jacoby, (2002) 303 F.3d 1074

STUDENT ACTIVITY FUNDS (continued)

Management Resources:

FISCAL CRISIS MANAGEMENT & ASSISTANCE TEAM PUBLICATIONS

Associated Student Body Accounting Manual & Desk Reference, 2005

WEB SITES

California Department of Education: <http://www.cde.ca.gov>

Fiscal Crisis Management & Assistance Team: <http://www.fcmat.org>

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11/14/07