

STUDENT ACTIVITY FUNDS

~~Student organizations may raise and spend money in order to promote the general welfare, morale and educational experiences of the students. Student funds shall finance worthwhile activities which go beyond those provided by the District.~~

~~(cf. 3260—Fees and Charges)~~

~~(cf. 5000—Concepts and Roles)~~

~~(cf. 6145—Extracurricular and Co-curricular Activities)~~

~~(cf. 6145.5—Student Organizations and Equal Access)~~

The Board of Education recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities while helping students learn about effective financial practices and develop leadership and management skills. To that end, the Board may approve the formation of associated student body organizations which are composed entirely of students, operate under the oversight of the principal or other district-employed advisor, and are subject to the control and regulation of the Board. 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

Fundraising

At the beginning of each school year, each principal or designee shall ~~review~~ **submit to the Superintendent or designee** a list of the fundraising events that each student organization proposes to hold that year. The ~~principal~~ **Superintendent** or designee shall review the proposed events and determine whether the events contribute to the educational experience and ~~are do not in~~ **do not** conflict with or detract from the school's educational program. When reviewing proposed events, the ~~principal~~ **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.

~~(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)~~

Fundraising events that involve the sale of food and/or beverages shall comply with applicable state and/or federal nutrition standards and BP/AR 3554 – Other Food Sales. If the fundraising event involves the sale of noncompliant food and/or beverages, it shall not take place from midnight until at least one-half hour after the end of the school day, or not be conducted on school premises.

Management of Funds and Reporting of Funds

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

STUDENT ACTIVITY FUNDS (continued)

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, **protect employees and volunteers from accusations of impropriety**, and reduce the risk **and promote the detection** 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.

(cf. 3400—Management of District Assets/Accounts)

~~Student funds shall be expended subject to procedures established by the student organization. All expenditures must be approved by a Board-designated employer or official, the certificated employee who is the student organization advisor and a student organization representative. (Education Code 48933)~~

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 **monitor the budget and periodically review the organization's use of funds to ensure compliance with the district's internal control procedures.** ~~general financial structures and accounting procedures.~~

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

When student body funds are expended for equipment, supplies, or activities that support the district's athletic program, the Superintendent or designee shall ensure that the expenditures are aligned with the district's commitment to provide equitable opportunities for all genders.

Because of the district's administrative and/or direct financial involvement in the assets of the student organization, the student activity funds shall be reported within the district's fund in accordance with Governmental Accounting Standards Board Statement 84.

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

(cf. 3460—Financial Reports and Accountability)

Legal References:**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

STUDENT ACTIVITY FUNDS (continued)

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

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.femat.org>

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