

STUDENT ACTIVITY FUNDS

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

Generally, there are two types of Associated Student Body (ASB) organizations. ASBs in high schools and middle schools are called “organized ASBs” since the students, organizing their activities around student clubs and/or a student council, have primary responsibility for the ASB, with the assistance of an adviser. In elementary schools, the ASB is “unorganized” because there is no student council and the principal or designee usually oversees the fund-raising and spending decisions, with more limited involvement from the students.

Fundraising 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

The Education Code requires the district to provide for the supervision of all funds raised by any student body organization or student organization using the name of the school. Consequently, 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.

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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.

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.

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.

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 schools
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.fcmat.org>