SECTION 3000 BUSINESS AND NONINSTRUCTIONAL OPERATIONS

BOARD POLICY BP 3452

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 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.

(cf. 3260 - Fees and Charges)
(cf. 5000 - Concepts and Roles)
(cf. 6145 - Extracurricular and Cocurricular Activities)
(cf. 6145.5 - Student Organizations and Equal Access)

Fees and Donations

Under the law (California Constitution 1879), public schools must provide a "free and equal public education." This means that students enrolled in public school cannot be charged fees for participation in educational activities that are part of the core program of the school. Educational activities include field trips, <u>athletics</u>, and extracurricular on-campus activities such as student clubs. Schools must adhere to the law and ensure that student equity in the educational process is not compromised.

The preferred payment method is check, money order, cashiers check or credit card. Cash may be collected but payer must be given a receipt for payment. Cash should never be given without the payor given a receipt (no exceptions). No cash or check payments shall be made to any coach, advisor or any staff member other than the ASB Bookkeeper.

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.

Fundraisers must be approved by the school administration before they are held. Administrators will consider appropriateness, safety, and compliance with Education Code when reviewing and approving fundraisers. (Refer to the FCMAT *Associated Student Body Accounting Manual, Fraud Prevention Guide, and Desk Reference* for more detailed information). Fundraising is not required for participation in any sport or other activity.

BUSINESS AND NONINSTRUCTIONAL OPERATIONS - BP 3452 (Continued)

(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)

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.

All administrators, coaches, directors, and ASB clerks must sign an acknowledgement that they have read, understand and will abide by this policy as well as associated forms and procedures.

All parents of students participating in athletics, extracurricular, or cocurricular activities must acknowledge they have received read and understand this policy.

BUSINESS AND NONINSTRUCTIONAL OPERATIONS - BP 3452 (Continued)

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

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. (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. 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

Management Resources: FISCAL CRISIS MANAGEMENT & ASSISTANCE TEAMPUBLICATIONS 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

(9/88) 7/07 Revised 4/10/19; 2/12/20