

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~~ 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~~ Student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

(ef. 3260—Fees and Charges)

(ef. 5000—Concepts and Roles)

(ef. 6145—Extracurricular and Cocurricular Activities)

(ef. 6145.5—Student Organizations and Equal Access)

~~Fund Raising Events~~ Fundraising

At the beginning of each school year, each principal or designee shall submit to the Superintendent or designee a list of the ~~fund raising~~ fundraising 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~~ do not 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.

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.

(ef. 1321—Solicitation of Funds from and by Students)

(ef. 3530—Risk Management/Insurance)

(ef. 3554—Other Food Sales)

(ef. 5030—Student Wellness)

(ef. 5142—Safety)

(ef. 5143—Insurance)

Management and Reporting of Funds

Student body funds shall be managed in accordance with law, regulation, 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~~ fundraising 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)

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.

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 males and females.

Because of the District's administrative and/or direct financial involvement in the assets of the student organization, the student activity fund 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. 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~~

STUDENT ACTIVITY FUNDS (continued)

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>

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

5 CCR 15500
5 CCR 15501
5 CCR 4920-4922

Ed. Code 35182.5
Ed. Code 35564
Ed. Code 41020
Ed. Code 48930-48938
Ed. Code 49431
Ed. Code 49431.2
Ed. Code 49431.5

Ed. Code 51520
Ed. Code 51521

Federal

34 CFR 106.41

Description

Food sales in elementary schools
Food sales in high schools and junior high schools
Nondiscrimination in intramural, interscholastic, and club activities
Contracts for advertising
Funds; obligations of the student body
Requirement for annual audit
Student body organizations
Sale of food and beverages elementary school
Sale of food and beverages; middle and high schools
Sale of food and beverages; elementary, middle, and high schools
School premises, prohibited solicitations
Fundraising projects

Description

Nondiscrimination in athletic programs

STUDENT ACTIVITY FUNDS (continued)

<u>Management Resources</u>	<u>Description</u>
<u>Court Decision</u>	<u>Prince v. Jacoby, (2002) 303 F.3d 1074</u>
<u>Fiscal Crisis & Management Assistance Team Publication</u>	<u>Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference, 2015</u>
<u>Fiscal Crisis Management & Assistance Team Publication</u>	<u>Fiscal Alert: GASB 84 and Its Impact on Associated Student Body Accounts, May 2020</u>
<u>Governmental Accounting Standards Board Publication</u>	<u>Statement No. 84, January 2017</u>
<u>Governmental Accounting Standards Board Publication</u>	<u>Implementation Guide No. 2019-2, Fiduciary Activities, June 2019</u>
<u>Website</u>	<u>CSBA District and County Office of Education Legal Services</u>
<u>Website</u>	<u>Governmental Accounting Standards Board</u>
<u>Website</u>	<u>California Department of Education</u>
<u>Website</u>	<u>Fiscal Crisis and Management Assistance Team</u>
<u>Cross References-Code</u>	<u>Description</u>
<u>1230</u>	<u>School-Connected Organizations</u>
<u>1321</u>	<u>Solicitation Of Funds From And By Students</u>
<u>3260</u>	<u>Fees And Charges</u>
<u>3290</u>	<u>Gifts, Grants And Bequests</u>
<u>3400</u>	<u>Management Of District Assets/Accounts</u>
<u>3460</u>	<u>Financial Reports And Accountability</u>
<u>3530</u>	<u>Risk Management/Insurance</u>
<u>3554</u>	<u>Other Food Sales</u>
<u>3580</u>	<u>District Records</u>
<u>5000</u>	<u>Concepts And Roles</u>
<u>5030</u>	<u>Student Wellness</u>
<u>5142</u>	<u>Safety</u>
<u>5143</u>	<u>Insurance</u>
<u>6145</u>	<u>Extracurricular And Cocurricular Activities</u>
<u>6145.2</u>	<u>Athletic Competition</u>
<u>6145.5</u>	<u>Student Organizations And Equal Access</u>

