

**STUDENT BODY 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)*

At the beginning of each school year, each principal or designee shall submit to the Superintendent and/or designee a list of the fund-raising events that each student organization proposes to hold that year. The Superintendent and/or designee shall review the proposed events and determine whether the events contribute to the educational program. When reviewing proposed events, the Superintendent and/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)*

**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 and/or designee shall develop internal control procedures to safeguard the organizations' 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.

*(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 and/or designee at the beginning of each school year. The Superintendent and/or designee shall periodically review the organizations' use of funds to ensure compliance with the district's internal control procedures.

## **BUSINESS AND NONINSTRUCTIONAL OPERATIONS - BP 3452 (Continued)**

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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 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>

Adopted: 9/14/77; Rev. 1/14/87; Rev. 5/12/10

Revision/Redesignation: 6/8/94 (BP 609-Student Body Fund)