

Business and Noninstructional Operations

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. Minutes shall be kept of student organization meetings and shall properly reflect all financial activities.

(cf. 1321 – Fundraising Solicitations)
(cf. 3260 - Fees and Charges)
(cf. 3554 - Other Food Sales)

Fundraising Events

At the beginning of each school year, each principal or designee shall submit to the Superintendent/designee a list of the fundraising events that each student organization proposes to hold that year. The Superintendent/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 the proposed events, the Superintendent/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 – Fundraising, Solicitations)
(cf. 3530 – Insurance Management)
(cf. 3554 - Other Food Sales)
(cf. 5030 - Wellness)
(cf. 5142 - Safety)
(cf. 5143 - Insurance)

Management of Funds

Student funds shall be managed in accordance with sound business procedures designed to encourage the largest possible educational return to students without sacrificing the safety of funds or exposing students to undue responsibility or unnecessary routine.

The Superintendent/designee shall develop internal control procedures to safeguard the student organization assets, promote the success of fund-raising ventures, provide reliable financial information, and reduce the risk of fraud and

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STUDENT ACTIVITY FUNDS (Continued)

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, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

Student funds 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 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/designee at the beginning of the school year. The Superintendent/designee shall periodically review the organizations' general financial structures and accounting 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-designed 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. 3400 - Management of District Assets/Accounts)
(cf. 3460 - Financial Reports and Accountability)

Money In School Buildings

Money collected by District employees and by student organizations shall be handled with good and prudent business procedures. All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit.

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STUDENT ACTIVITY FUNDS (Continued)

In no case shall money be left overnight in schools except in safes provided for safekeeping of valuables, and even then no more than a few dollars should be kept.

Legal Reference:

EDUCATION CODE

41020 Requirement for annual audit

48930-48938 Student body organization

Policy

Adopted: 11/13/90

Revised: 05/08/19

CHULA VISTA ELEMENTARY SCHOOL DISTRICT
Chula Vista, California