

STUDENT ACTIVITY FUNDS

The Board of Trustees recognizes that student organizations can provide students with an opportunity to conduct worthwhile co-curricular 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)

Fund-Raising Events

At the beginning of each school year, each principal or designee shall review the Associated Student Body (ASB) proposed fundraising 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 principal 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 Fiscal Services department 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. To the extent possible, the District will minimize the use of cash.

With the Board of Trustees approval, student funds shall be held or invested in one of the ways allowed by law. (Education Codes § 48933, § 48936)

Funds derived from the student body shall be disbursed according to procedures established by the

student organization and referenced in the District Associated Student Body (ASB) manual and Fiscal Crisis and Management Team (FCMAT) manual. All disbursements must be approved by the principal or designee, 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 Fiscal Services department shall periodically review the organization's general financial structures and accounting procedures.

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)

Control and Expenditure of Student Funds

As provided in the Education Code, the funds of every student organization shall be deposited, expended and accounted for in accordance with the written procedure which shall be developed by the student body, with the assistance of the principal or designee of the school.

1. An Associated Student Organization may support the recognition of outstanding services or achievement as defined and approved by the school principal or designee through the presentation of an award or trophy to an individual student, teacher, staff member, or community member. These awards might include plaques, certificates, plants, desk sets, pen and pencil sets, and school memorabilia such as caps, sweatshirts, and T-shirts which bear the school name.
2. An Associated Student Organization may support the recognition of groups of individuals during designated national, state, District and school designated weeks or days. These occasions might include California Day of the Teacher, National Secretaries' Day and Back-to-School Night. The recognition might take the form of flowers, a reception, cake and punch, a luncheon, or a brunch.
3. An Associated Student Organization may support the enhancement of the educational program of a specific school through the purchase of supplemental instructional equipment/instructional supplies. An Associated Student Organization may not, however, purchase supplies for classroom use.
4. Associated Student Organization General Funds normally are to be expended in the fiscal year in which they are raised. To have sufficient funds for the commencement of each year, middle schools may be allowed to carry over \$20,000 and senior high schools 50,000 exclusive of Associated Student Organization trust accounts. Carryover funds greater than the above amounts require a written justification and plan for expenditure by the principal or designee. This plan shall demonstrate how students who raised the funds will benefit.

Reports

Every student organization shall maintain the records which are necessary and shall file all reports required by law. These shall include, but shall not be limited to: excise tax reports, withholding tax reports and reports on accidents and injuries. The principal or designee of each school shall supervise the preparation and submission of such reports.

General Supervision

No student organization may meet without the presence of an adult sponsor approved by the principal or designee.

Off-Campus Activities

School-sponsored off-campus activities must be approved in advance by the appropriate Education Division administrator. Requests for such proposed activities must carry the recommendation of the school principal or designee and must be in the office of the Education Division not less than 30 calendar days prior to the proposed activity. The proposal must contain all pertinent details and meet the requirements as outlined in District policy.

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

Policy

adopted: February 26, 1996

revised: September 15, 2000

revised: June 15, 2022

CAPISTRANO UNIFIED SCHOOL DISTRICT

San Juan Capistrano, California