

**STUDENT ACTIVITY FUNDS**

The formation of Student Body organizations within the schools of this district is encouraged for the purposes defined in Education Code 48930. Rules and regulations for the conduct of student body activities will be set forth as regulations. A Student Body organization is not a political subdivision or local agency of State Government. It does not have the status of a school district nor does it have any governmental immunity.

The constitution and bylaws for a student body organization must be submitted for approval. Only one student body organization may be established per school. Student body clubs are considered branches of, and subordinate to, the student body organization. Clubs must also submit a charter or constitution for approval.

Minutes of meetings of the student body organization shall reflect authorization for raising revenues and making disbursements of funds belonging to the student body. All financial transactions are subject to periodic audit. (Education Codes 48937, 41020). The Superintendent is authorized to delegate responsibilities and establish regulations for the conduct of student body organization activities including management and expenditure of funds.

Approved student body organizations may conduct fund raising activities provided the proceeds are used wholly for the benefit of the currently enrolled students of the school. The fund raising activity may be conducted on school property during school hours provided the activity does not interfere with the normal conduct of the schools. (Education Code 48932).

Legal Reference:

EDUCATION CODE  
41020 Requirement for Annual Audit  
48930-48938 Student Organization

**STUDENT ACTIVITY FUNDS**

**Personnel Responsible for Student Body Activities**

1. Governing Board

The Governing Board of the district adopts the rules, regulations and general operating policies necessary to assure the proper supervision and control of the student body organization's activities.

The Board is especially concerned with financial control. This responsibility must be delegated to those who recognize and employ good business methods and understand the importance of maintaining good accounting records and procedures. This responsibility is delegated as detailed below.

2. Assistant Superintendent Support Services

The Assistant Superintendent Support Services is the general supervisor over all activities of the student body organization.

3. Business Manager

The Business Manager reviews the general financial structure of the organization and the financial control procedures prescribed.

4. Accounting/Budget Supervisor

The Accounting/Budget Supervisor develops appropriate accounting procedures for recording and controlling all student body financial transactions.

5. Senior Bookkeeper

The Senior Bookkeeper reviews the student body budgets and processes the financial statements and periodically audits the student body accounts to ensure conformance to prescribed procedures.

6. Principal

The Principal is directly responsible, with veto power, for student body financial activities and their conformance with established policies and procedures.

7. Faculty Advisor

The Principal shall appoint a certificated employee to supervise the activities of the student body association and work directly with the student council. This regulation shall not conflict with board policies and administrative regulations concerning the extra curricular duties of teachers.

**STUDENT ACTIVITY FUNDS** (continued)

## 8. Club Advisors

The Principal shall appoint a certificated employee as club advisor for each student body club to assume responsibility for following prescribed procedures. This regulation shall not conflict with board policies and administrative regulations concerning the extra curricular duties of teachers.

## 9. Finance Committee

The Committee shall be composed of the Principal, Faculty Advisor, appointed faculty members and elected student body officers. It prepares and submits a student body budget to the Student Body Council for adoption. The Committee also acts as an advisory committee regarding the management of funds.

## 10. Student Body Account/ Activities Advisor

The Student Body Account/ Activities Advisor is responsible to the Principal at the school sites, and to the Accounting/Budgeting Supervisor at the district office, for maintaining proper financial records in accordance with established procedures.

## 11. Student Council

The Student Council as composed and designated by the Student Body Constitution is responsible for budget adoption, approval of expenditures and authorization of fund raising activities. Fund raising activities must be of types approved by the governing board. All activities must be for the general welfare and morale of the student body.

**General Regulations for Student Body Activities**

In order that student body activities may provide the highest type of practical training for students, all student body finances and operations shall be conducted with the highest standards of business ethics.

General and accounting procedures for the operation of the student body will be followed as detailed in the "Accounting Procedure for Student Organizations", School Business Administration Publication No. 3 from the California State Department of Education. Further procedures are detailed, and must be followed, in the "Associated Student Body Regulations and Accounting Procedures" manual as approved by the Business Manager.

In addition to the preceding publications the following procedure will be followed:

**STUDENT ACTIVITY FUNDS (continued)**

## 1. Finance

- A. Student body funds must be used to promote and finance a program of worthwhile co-curricular, noninstructional activities beyond those normally provided by the Board of Education. Student body funds shall in general be expended so as to benefit the students currently in school who have contributed in one way or another to the accumulation of such funds. Reserves in excess of \$15,000 will not be permitted.
- B. All funds of the student body organization will be deposited in either a checking or savings account. Individual teachers, advisors or clubs are not authorized to maintain separate bank accounts. District funds or funds from organizations other than student body are not to be mingled with the accounts of the student body.
- C. Clubs must have a positive balance in their accounts at all times. Only organized and approved clubs may operate under the student body organization. Secret clubs are prohibited.
- D. All checks must be pre-numbered, require two signatures and be written only after the proper procedures have been followed.
  - (1) High School
    - (a) Authorized signatures for all checks under \$500.00 will require one signature from the Principal or Assistant Principal Activities, and one signature from the ASB Treasurer.
    - (b) Authorized signatures for all checks exceeding \$500.00 will require one signature from the Business Manager or Budget Supervisor, and one signature from the Principal, Assistant Principal Activities, or ASB Treasurer.
  - (2) Middle Schools
    - (a) Authorized signatures for all checks will require one signature from the site administrator and one signature from Student Council Representative.
- E. The student body will use the accounting system prescribed by the Business Manager.
- F. All funds collected by the student body will be immediately receipted with a standard NCR prenumbered receipt form to be used in all cash received transactions and deposited in the bank the following business day.

**STUDENT ACTIVITY FUNDS (continued)**

All fund raising ventures will be conducted with the use of the Revenue Potential Test form and/or the Report on Ticket Sales form. All vending machine activity will be supported by the use of the Vending Machine Control and Cash Count forms.

**2. Employees and Independent Contractors**

- A. Since the student body fund is controlled by the local governing board, the school district is the employer, not the student body organization. Individuals hired to perform work for the student body organization will be hired by the district following procedures set forth by the Personnel Department and the Business Services Department. Student body funds will reimburse the district for all costs associated with the individual's employment (salary and fringes).
- B. When non-employees are used in place of employees, the student body will prepare IRS form 1099 for each individual or submit the information to the Business Services Department for district wide preparation.

**3. Contracts**

All contracts will be reviewed by the Business Manager or his/her designee, and signed by the Principal. Contracts may not be for a period of more than one year.

**4. Equipment**

Purchases of equipment over \$3,000 must be approved by the Governing Board. All equipment will be donated to the District for purposes of insurance and inventory. The donated equipment will remain for the exclusive use of the Student Body.

**5. Reports**

The student body will submit financial reports each month to the Business Services Department. Once each quarter the reports will be submitted to the Governing Board as an information item.

**6. Donations to Student Body**

Donations of money to the student body will be deposited in the bank account of the student body and will be expended following all of the normal rules and regulations for student bodies. Notification of the donation will be submitted to the District Office using prescribed forms. If the donation is for a scholarship, the guidelines for the control of scholarship will be followed.

**STUDENT ACTIVITY FUNDS (continued)**

## 7. Scholarships and Trusts

- A. Scholarship grants and trusts may be accepted by the student council with the approval of the Governing Board. The acceptance, shall be made in writing and must include all conditions prescribed by the donor. A statement must also be included regarding the disposition of any balance remaining at the close of the period for which the fund is established.
- B. Each scholarship and trust account must be established separately.
- C. A financial scholarship committee will be established with the responsibility to determine the amount of financial award from each scholarship. (The financial scholarship committee shall be separate from the committee who will determine the scholarship recipients (c.f. BB 9130).
  - (1) The financial scholarship committee will be comprised of the Business Manager or his/her designee, a site administrator (middle school), a faculty advisor (high school), the ASB Treasurer, and a parent (high school).
- D. Existing scholarships held in trust will remain perpetual. The awards given from said scholarship accounts during the fiscal year will not exceed the amount of interest earned. Existing perpetual scholarships are as follows:
  - (1) Kiwanis Club Scholarship
  - (2) Joan Bonilla Scholarship
  - (3) Corchran Scholarship
  - (4) Frohnauer Scholarship
  - (5) El Rancho Memorial
  - (6) Athletic Memorial
  - (7) Fierro/Lopez Memorial
  - (8) Kane Memorial
  - (9) Alumni Scholarship
  - (10) Marty Farkas Memorial
  - (11) Silva Memorial
- E. The school site will provide the Business Office with a list of recipients.
- F. The recipient receiving said award must provide the district proof of college entrance, i.e., student I.D. card and program registration.