

# **San Dieguito Union High School District**

## **Student Activity Funds**

BP 3452

### **Business and Noninstructional Operations**

The Governing Board recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities 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 organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body

### **Fundraising**

At the beginning of each school year, each designated student organization advisor shall submit to the Principal a list of the fund-raising events that each student organization proposes to hold that year. The Principal 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 proposed events, the Principal 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.

### **Management and Reporting of Funds**

Student body funds shall be managed in accordance with law, regulations, Board policies, and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of 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.

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 Principal 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 according to procedures established by the student organization. All expenditures must be approved by a Board-designated employee or official, the certificated employee who is the student organization advisor, and a student organization representative.

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 districts' commitment to provide equitable opportunities for males and females.

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.

**State References**

5CCR15500  
 5CCR15501  
 Ed. Code 35182.5  
 Ed. Code 35564  
 Ed. Code 41020  
 Ed. Code 48930-48938  
 Ed. Code 49431  
 Ed. Code 49431.5  
 Ed. Code 51520  
 Ed. Code 51521

**Description**

Food sales in elementary schools  
 Food sales in high schools and junior high schools  
 Contracts for advertising  
 Funds, obligation of the student body  
 Requirement for annual audit  
 Student organizations  
 Sale of food and beverages, elementary school  
 Sale of food and beverages, middle and high schools  
 Prohibited solicitations on school premises  
 Fund-raising project

**Management Resources References**

Court Decision  
 Fiscal Crisis & Management Assistance Team Pub.

**Description**

Prince v. Jacoby, (2002) 303 F.3d 1074  
 Associated Student Body Accounting Manual & Desk Reference, 2005

Website

California Department of Education -  
<https://simbli.eboardsolutions.com/SU/os2jq5DcA2RawmY2VZ5FQ>

Website

Fiscal Crisis and Management Assistance Team –  
<https://simbli.eboardsolutions.com/SU/1KDBnxplus9GCiDTyFvbLOOxQ>

**Board Readopted: April 20, 2022**