



LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN

TITLE: Secondary Student Body Organizations – Permitted and Prohibited Expenditures

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PURPOSE: The purpose of this Bulletin is to provide updated information on the permitted and prohibited expenditures for secondary student body organizations.

GUIDELINES: Education Code Section 48937 states that, “The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school.” The policies contained in Publication 465, “Student Body Policies and Accounting Procedures – Secondary Schools”, School Fiscal Services Division, dated May 2005, were developed so that Education Code 48937 and other State and Federal laws relating to student body activities occurring on District campuses are followed.

The basic objective of a secondary school’s student body organization is to promote the general morale of its students and to conduct activities on behalf of its students. Since student body funds belong to the students, expenditures of these funds must be for the benefit of all students, and in general, must be expended for the benefit of students currently enrolled in the school.

Attachment A provides an updated listing of permitted and prohibited student body expenditures. All student body expenditures must be pre-approved by the student council and recorded in the student body minutes, and have a Request For Authorization form completed. For additional information on required signatures and documentation, please see Publication 465. The listing is not all-inclusive, and your Coordinating Financial Manager should be contacted to determine whether an expenditure not indicated on the listing would be an appropriate use of student body funds. Prior to contacting your Coordinating Financial Manager it may be helpful to ask the following questions regarding a proposed student body expenditure:

- 1.) Does the expenditure promote the general morale, well-being, and non-instructional experience of the students? If yes, then the expenditure might be an appropriate use of student body funds.
- 2.) Have the students agreed to the expenditure? If yes, then the expenditure might be an appropriate use of student body funds.
- 3.) Is the expenditure a responsibility of the District? If yes, then the expenditure is not an appropriate use of student body funds.

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- 4.) Has the District paid for this expenditure in the past, and the student body is being asked to pay for the expenditure because of District budget cuts? If yes, then the expenditure is not an appropriate use of student body funds.

RELATED RESOURCES: Publication 465, “Student Body Policies and Accounting Procedures – Secondary Schools”, School Fiscal Services Division, May 2005

ASSISTANCE: For further assistance, please contact your Coordinating Financial Manager.

Student Body Expenditures - Secondary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

Academic Decathlon/Pentathlon	Materials and supplies to compete in an event; uniforms for use by students who represent the school (uniforms must not be custom-fitted for team members, no personalization, uniforms must be assigned to member and returned to school site person in charge of team for use again, inventory list must be kept in student store); entrance fees; transportation within the District or State.
Adult Assistant - Salaries	See Publication 465 pages 43-44; fingerprints/TB test must clear prior to working
Adult Assistant - Health Insurance	If the student body chooses to provide coverage, it is limited to Adult Assistant only. Adult Assistants must be regularly assigned and work 20 hours or more per week. See p. 43 of Publication 465 and Auxiliary Services Trust Fund (213) 241-2151 for information
Alarm Systems	Student Store or library only. Alarm at library must be on a pro-rata basis. A book theft security system may also be purchased on a pro-rata basis.
Armored Car Service	Cost split 50-50 with Cafeteria. See annual Reference Guide "Armored Car Service for Student Body and Cafeteria Funds".
Articulation Events (usually occurs at Middle Schools inviting prospective elementary students to the campus)	Expenses related to articulation events provided that discussion of student body activities is the majority of the event (as indicated on a formal agenda); can include bus transportation; all students at the school hosting the event are informed that their fundraising proceeds will be spent on students not enrolled at the school (must also be indicated on Request For Authorization to hold fundraising event and in the approved student body minutes.)
Assignments (extra-curricular) for Certificated staff or Classified	See Publication 465 pages 43-47 and Reference Guide 1265.4, "Student Body Salaries and Fingerprinting of Employees.", dated October 12, 2007
Athletics - Equipment, Supplies#, Officials at Sr High Schools#, Uniforms# #Per Publication 465, does not need Student Body Finance Section approval at Senior High schools if included in approved student body budget. All items at Middle Schools require Student Body Finance Section approval on Request for Authorization form.	Must be for extra-curricular activities and includes Interscholastic Athletic Committee (IAC) activities at middle and senior high schools. Can also be used to enhance Beyond the Bell's general funded Student Auxiliary Services - Youth Services' After School Playground Program's recreational activities at middle schools (no salaries). Does not include those grant funded Beyond the Bell programs such as 21st Century Community Learning Center (21st CCLC), and collaborations with community based organizations such as LA's Best, Woodcraft Rangers, Para Los Ninos, Boys and Girls Club, LA Conservation Corp, Item is considered equipment if cost exceeds \$500. Equipment must be listed on annual student body inventory listing. Uniforms cannot be custom-fitted for team members, no personalization, must be assigned to individual and returned to appropriate school personnel for use again; inventory list kept in Student Store.
Awards in recognition of achievement /service	Criteria used cannot be instructional, attendance related, or for any area noted on a student report card or progress report (such as citizenship/cooperation). It cannot be incentive based. Award is for groups or individuals for service or bringing honor to the school outside of the academic/instructional program. Expenditure cannot exceed \$15 per individual and total yearly expenditures for this category cannot exceed \$4.00 x total enrollment.
Band Uniforms	Cannot be custom-fitted for members; no personalization; not for use during instructional time; members must return uniform to school site person in charge of band uniforms to be used again; must be kept in a secured location at school site; inventory list kept in Student Store.
Bike Racks/Skateboard Racks	Can be used to increase the number of student bike racks normally provided by the District. Since skateboard racks are not normally provided by the District, funds can be used to establish an skateboard rack area for students' use. The repair or replacement of District provided racks is prohibited.
Bleachers/Risers/Tables/Benches	Must be located in student areas (does not include cafeteria/food service area); if necessary for safety and security, general student body funds can be used to secure these items to the ground

Student Body Expenditures - Secondary Schools

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Guidelines

Bulletin Boards (non-classroom)	Must be located in student areas and used for non-instructional purposes, such as the advertising of student body events.
Cheer Uniforms	Cannot be custom-fitted for members; no personalization; members must return uniform to school site person in charge of cheerleading; must be kept in a secured location at school site; inventory list kept in Student Store.
Choir Robes	Cannot be custom-fitted for members; no personalization; not for use during instructional time; members must return robe to school site person in charge of robes to be used again; must be kept in a secured location at school site; inventory list kept in Student Store.
Cleaning, repairing, moving, and maintenance of student body owned equipment and facilities*	Facilities expenditures must be related to a student body activity such as clean up after a student body dance, student body performances, activities..
Computers (non-instructional use)	Cannot be located in a classroom and cannot be used during instructional time. Additional signed certification form is required and can be obtained from your Coordinating Financial Manager. Must be available to all students during non-instructional time. Please also see Yearbook.
Conferences	Must be related to student body activities only; adults can be paid for only if chaperoning students.
Curtains and Draperies for auditorium	Must be flame retardant; contact M&O for installation
Display Cases/Shelves	To display student body related awards/items; located in an area that can be viewed by students.
Door Mats with School Mascot/Logo	For use in areas frequented by students
Drill/Flag Team Uniforms	Cannot be custom-fitted for members; no personalization; members must return uniform to school site person in charge of drill/flag team uniforms; must be kept in a secured location at school site; inventory list kept in Student Store.
Earthquake supplies	Earthquake supplies such as food and water for students. A basic first aid kit is permitted, provided it is kept with the earthquake supplies.
Entertainment*	Must occur during non-instructional time; includes dances, holiday programs, parties, or other events open to all students. Can be free to students if desired.
Equipment, purchased or rented	Must be for student body activity only.
Golf Cart	For use at student body activities to transport student body equipment, such as at athletic events. Not to be used for supervision duties during the regular school day. Activity log should be kept with Financial Manager for when cart was used and for what purpose.
Graduation expenses*	This is a District program, however, upgrading is allowed i.e. increasing seating capacity. purchasing flowers, printing programs; not for transportation. See Bulletin 521, "Use of Student Body Funds - Graduation, Open House, and Library", Office of the CFO 9/24/03
Gymnasium - School Mascot/Logo	Installation of school mascot illustration on gym floor, walls etc.
Hospitality*	Courtesy extended by the student body to guests, to those who perform a service for or bring honor to the student body. It does not include courtesy meals or refreshments for District employees. Expenditure cannot exceed \$1,000 per year.
Laundry Services	For Student body-owned items only.
Library books to enhance District selection*	Recreational reading books and magazines only. See Bulletin 521, "Use of Student Body Funds - Graduation, Open House, and Library", Office of the CFO 9/24/03
Library furniture for library lounge area	Lounge area to be used by students during non-instructional time for the recreational reading area. Additional certification form is required and can be obtained from your Coordinating Financial Manager. If District has funded a recreational reading lounge area, student body funds cannot be used to replace District supplied items, furniture, etc.

Student Body Expenditures - Secondary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

Loans - other District student body organizations	Cash and equipment loans should occur only after written approval of the principal of the lending school and written acceptance of responsibility by the principals of the borrowing school are given.
Loans - musical equipment to students*	Written agreement between student, parent, principal required.
Loans - PTA or Approved Parent Group (PTO) Due to revised Fiscal Crisis & Management Assistance Team (FCMAT) guidance and District legal guidance, this item is not considered an appropriate use of student body funds and has been removed from the list of permitted expenditures.	For student welfare only as a means of maintaining student privacy; see "Welfare" item for guidelines.
Loans - students*	For emergency only; lunches, bus fare, and like items for students only, made at the discretion of the principal.
Marquees	
Material for sale in shop, art, and craft classes.*	See Publication 465 page 13
Memorial expenditures*	Only for deceased pupils or personnel of the school (flowers or contributions to accepted organizations)
Merchandise to be sold at student store*	See Publication 465 page 14; no school uniforms sold through the student store
Murals	Paints used must be approved by the Office of Environmental Health and Safety.
Musical instruments*	Not for use during instructional time; used for assemblies, music/drama productions; band performances and competitions.
Open House/Back to School Night	This is a District program, however, additional security may be provided after consulting with the Local District Superintendent; not for transportation. See Bulletin 521, "Use of Student Body Funds - Graduation, Open House, Library", Office of the CFO 9/24/03
Orientation (for currently enrolled students)	Follow expenditure guidelines for Open House/Back to School Night
Photography/Video of Student Body Activities	Legal requirements must be met regarding the filming of students; student body must receive all proceeds from the sale of photographs/videos.
Pictures/Artwork/Statuary	Must be in student areas
Plants, Trees, Seeds for the student areas	See Bulletin 520, "Request for Authorization for Student Body Expenditures related to Grounds Improvement (Beautification)", September 30, 2003
Police or security protection for student body activities	To increase what is provided by the District, if necessary
Project reserves	See Publication 465 page 29
Printing of material for student body activities, student store, etc.*	If school's shop class is used, then work must be performed under the supervision of the industrial arts teacher
Publications such as the school newspaper; posters and calendars describing student body activities*	See Publication 465 page 9-10 - school newspaper
School membership fees/pins for Ephebian Society & CSF*	See Publication 465 page 38
Scoreboards	
Self-Insurance Fund payments*	Invoice(s) will be sent by Auxiliary Services Trust Fund.
Signs	Related to student body, school spirit; not to be used for basic school name sign which is the responsibility of the District.
Sound System (auditorium)	To upgrade what is provided by the District.
Spirit Boosters	Activity that occurs outside of instructional time that is open to all currently enrolled students. Planning of the activity, criteria for "winning" entry, and selection of winning entry(s) must be determined by students. A small award (no cash, gift card okay) can be given to winning student(s) not to exceed \$15. All currently enrolled students can be provided with an item that promotes the idea of the winning entry. (i.e. a winning design promoting school spirit be printed on a t-shirt and each currently enrolled student can receive this school spirit t-shirt at no cost. Cost of items may not exceed \$15 per student.) Faculty must purchase t-shirt, or other item, if one is desired.

Student Body Expenditures - Secondary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

Stenciling kits etc. *	Used to mark student body owned equipment only
Student Body Handbooks*	Must not be the primary source for instructional or administrative information.
Supplies, forms, postage*	For student body purposes only.
Supplies for student body owned equipment*	
Structures (non-permanent)	Must be related to student body activities only, and not for Capital Improvement projects
Tournament/Competition Fees within the State	Related to approved student body activities.
Transportation	For those student body activities supported by general student body funds such as athletics, band, drill team, leadership, etc. Does not include transportation for Back to School/Open House/Orientation since these are District events.
Website Design/Maintenance	Must be split on a pro-rated basis with district funds. For instance, if student body activities comprise 20% of the website, then student body funds can only cover 20% of the cost.
Welfare Due to revised Fiscal Crisis & Management Assistance Team (FCMAT) guidance and District legal guidance, this item is not considered an appropriate use of student body funds and has been removed from the list of permitted expenditures.	Includes expenses that directly help a currently enrolled student carry on work at school such as lunches, clothing, shoes, transportation etc. May not be used for family relief. Must have prior approval of Student Body Finance Section for expenses over \$750.
Yearbook	Computer, computer software, printer, camera for the creation and publication; contribution to lower cost of product to all students, provided that a similar contribution is available to lower yearbooks costs for students in subsequent years..

*Per Publication 465, does not need Student Body Finance Section approval if included in approved Student Body budget.

Student Body Expenditures - Secondary Schools

Prohibited Expenditures for Student Body Funds - This list is not all-inclusive, but includes those commonly requested items.

Expenditures related to the instructional program.
Any purpose which represents an accommodation, loan, or credit to District employees or persons other than students. (Board Rule 2545) For students, see permitted guidelines.
Articles for the personal use of District employees or other persons.
Conferences other than student body related - See permitted expenditures
Contributions to fund-raising drives, other than specific Board of Education approved drives. (i.e. Hurricane Katrina)
Contributions to out-of-school organizations - except permitted memorial expenses
Expenditures for faculty meetings, District employees, etc.
Repair and maintenance, and the moving of District equipment and buildings. (Note that District funds cannot be used for repair and maintenance of student body owned equipment.
Textbooks
Student or staff identifications cards, student books, teacher/staff pictures
Incentives for students, including but not limited to academic achievements and perfect attendance.
Middle School expenditures for hand-held radios
Warehouse/discount store memberships, (i.e. Costco, Sam's Club, etc.)
Campus security including salaries, cameras, jackets, etc. except as noted in Permitted guidelines
Printing of forms or the making of other items for District use, or outside organizations.
Medical equipment and medical supplies
Out-of state trips.
Welfare