



## LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

**TITLE:** Elementary Student Body Organizations – Permitted and Prohibited Expenditures

**NUMBER:** BUL-4624.0

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Chief Financial Officer

**DATE:** January 28, 2009

**PURPOSE:** The purpose of this Bulletin is to provide updated information on the permitted and prohibited expenditures for elementary 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 464, “Student Body Policies and Accounting Procedures – Elementary Schools”, School Fiscal Services Division, dated August 2006, 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 an elementary 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 a listing of permitted and prohibited student body expenditures. For additional information on required signatures and documentation, please see Publication 464. 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 and well-being of the students? If yes, then the expenditure might be an appropriate use of student body funds.
- 2.) Is the expenditure a responsibility of the District? If yes, then the expenditure is not an appropriate use of student body funds.
- 3.) 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.

### ROUTING

Local District  
Superintendents  
Principals  
School Administrative  
Assistants  
Coordinating Financial  
Managers



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**RELATED RESOURCES:** Publication 464, “Student Body Policies and Accounting Procedures – Elementary Schools”, School Fiscal Services Division, August 2006

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

Student Body Expenditures - Elementary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

Alarm Systems	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.
Audiovisual Equipment	Must be to benefit students.
Augmentation/Enrichment of Instructional Program	Cannot be used to supplant District funds, or to initiate new instructional programs at a school.
Awards in recognition of achievement	Award cannot be incentive based. Award is for groups or individuals for service or bringing honor to the school. Expenditure cannot exceed \$15 per individual and total yearly expenditures for this category cannot exceed \$4.00 x total enrollment.
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
Books, excludes textbooks	Can augment/enrich what is normally provided by the District.
Bulletin Boards (non-classroom)	Must be located in student areas and used for non-instructional purposes, such as the advertising of student body events.
Ceramics	Includes materials, equipment - all students must be able to use at some time.
Chorus Robes/Capes	Cannot be custom-fitted for members; no personalization; robes/capes must be returned to school site person in charge of robes/capes to be used again; must be kept in a secured location at school site; inventory list kept at school site.
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	Additional signed certification form is required and can be obtained from your Coordinating Financial Manager.
Computer Software	Can be educational as long as it does not supplant what the District should provide.
Conferences	Must be related to student body activities only; adults can be paid for only if chaperoning students.
Copiers	Teacher's workroom only.
Curtains and Draperies for auditorium/library	Must be flame retardant; contact M&O for installation
Custodial	Related to student body activities only; prior approval is required to pay and reimburse the District. An invoice will be sent to the school by the Accounting & Disbursements Division after services have been rendered. A check must be drawn on the student body account, payable to LAUSD. Under no circumstance is the check to be made payable to an individual.
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
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*	Includes dances, holiday programs, parties, or other events open to all students. Can be free to students if desired.

Student Body Expenditures - Elementary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

Equipment, electronic /scientific and supporting materials	Cannot supplant what District should provide
Equipment, purchased or rented	Must be for student body activity only.
Field Trips	Includes admission and transportation for curricular/educational field trips; no overnight or out-of-state. See Field Trip Handbook; Bulletin 3382.0, "Student Body Admission Ticket Purchases for Field Trips", School Fiscal Services Division, November 27, 2006
Film	Includes developing, printing pictures related to student body activities.
Grade Level Activities	Provided that the same activity or similar activity will occur each year for the grade level.
Games and toys	For use by all students at school.
Graduation/Final Grade Culmination	For items such as certificates, awards, printing of program, and other reasonable events expenses.
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 or enrollment X \$1.00, whichever is greater.
Insignia	For items such as arm bands, badges, buttons, pins, ribbons and sashes for student services groups. Items in contact with skin and hair should be cleaned before reissuing to another child.
Laundry Services	For Student body-owned items only.
Library books to enhance District selection*	Age appropriate recreational reading books, magazines, newspapers
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.
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 principal of the borrowing school are given.
<del>Loans - PTA or Approved Parent Group (PTO)</del> 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.	<del>For student welfare only as a means of maintaining student privacy; see "Welfare" item for guidelines.</del>
Loans - students*	For emergency only; lunches, bus fare, and like items for students only, made at the discretion of the principal.
Marquees	
Megaphones	
Memorial expenditures*	Only for deceased pupils or personnel of the school (flowers or contributions to accepted organizations)
Murals	Paints used must be approved by the Office of Environmental Health and Safety.
Musical instruments*	
Open House/Back to School Night	Student Body funds may be used to enhance or upgrade the District program. Refreshments may be sold or provided free to all student and parents. Additional security may be provided after consulting with the Local District Superintendent.
Orientation (for currently enrolled students)	Follow expenditure guidelines for Open House/Back to School Night

Student Body Expenditures - Elementary Schools

Permitted Expenditures for General Student Body Funds

Guidelines

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
Playground activities' supplies and equipment	
Police or security protection for student body activities	Related to student body activities only; prior approval is required to pay and reimburse the District. An invoice will be sent to the school by the Accounting & Disbursements Division after services have been rendered. A check must be drawn on the student body account, payable to LAUSD. Under no circumstance is the check to be made payable to an individual.
Project reserves	
Printing of material for student body activities, *	
Public address/sound system (auditorium/multipurpose room)	
Publications such as the school newspaper; posters and calendars describing student body activities*	
Science materials	Cannot supplant what District provides.
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	Student Body-approved activity that is open to all currently enrolled students. Students must be involved in the planning of the activity, in determining the criteria for "winning" entry, and in selecting the winning entry(s). 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.
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
Telescopes	Cannot supplant what District provides.
Tournament/Competition Fees within the State	Related to approved student body activities.
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	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..

### Student Body Expenditures - Elementary Schools

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

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. Includes subscriptions for faculty magazines and teacher recognition.
Hand-held radios, cell phones
Memberships in professional organizations
Meals and refreshments for employees.
PTA, Approved Parent Group, or Booster Club expenses.
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.
Salaries for assignments which are the responsibility of the District.
Student or staff identifications cards, student books, teacher/staff pictures
Supplies and equipment for the office.
Textbooks (basic) and lesson plan books.
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 or overnight trips.
Welfare