

BOARD PROCEDURE

Descriptive Code: DK/JHB

**STUDENT ACTIVITIES, FUND MANAGEMENT
AND TRANSFER OF FUNDS**

Date: February 14, 2005

I. ACCOUNTING

Student activity accounting will be maintained in accordance with the student activity accounting procedure (currently on public drive) handbook.

II. LOCAL SCHOOL PURCHASING

If the proposed purchase or contractual arrangement is for or on behalf of Students, and is in the amount of \$100.00 or more, the principal must assure that the following minimum steps have been taken:

- a. All purchases must be ordered, received and paid from a school purchase order. (See DJE.)
- b. All contractual arrangements must be entered into through a written contract.
- c. Care will be taken to assume no conflict of interests exists in the purchase of items for or on behalf of students. Decisions in selecting a particular vendor will not be made on the basis of whether a vendor provides "complimentary items" to staff or the amount of such items.

III. PURCHASES OVER \$5,000.00

Purchases and/or contracts for or on behalf of students, which involve the aggregate sum of \$5,000 or more, will require the school to get three competitive vendor quotes.

IV. TRANSFER OF FUNDS

Any funds to be transferred from an operating student activity account to the principal's general fund account must be approved by faculty sponsor(s), club officers, and/or Superintendent of Schools.

Any non-operating student activity account that has met all its obligations and has a balance can be transferred to the principal's general fund account. The faculty sponsor(s), club officers and/or Superintendent of Schools must approve the transfer.

V. FUNDRAISERS

The principal will determine fund raising activities for the current year and submit to the Superintendent for approval by the Board of Education.

Requests must be submitted on the attached form. Board approved fund raising requests forms must be maintained by the local school.

VI. RAFFLES

To operate a raffle, schools must comply with all aspects of O.C.G.A. SEC. 16-12-22.1. Accordingly, the following requirements must be met:

- A. Obtain annually a license from the Sheriff's office authorizing the conduct of a raffle. Only those raffles specified in the license application may be conducted.
- B. Prohibit participation of minors. An adult must accompany persons under the age of 18 in order to participate.
- C. File annually, on or before April 15 with the Sheriff's Office, a copy of form CCBOE/RAF 09/95 for each raffle (or use school accounting procedure for raffles (SAAMNU). This form must be audited and signed by the system's internal auditor and kept on file for three years.
- D. MUST FOLLOW ALL ACCOUNTING PROCEDURES FOR RAFFLES AS OUTLINED IN THE STUDENT ACTIVITY ACCOUNTING PROCEDURE HANDBOOK.

License year is defined as January 1 through December 31.

ADOPTED: 01/12/88

REVISED: 8/7/01, 11/13/01, 12/3/01

Columbia County Board of Education

**COLUMBIA COUNTY SCHOOL SYSTEM
REQUEST FOR FUND RAISING**

Procedure JKA
Fund Raising

School: _____

Activity (brief description)	Use of Proceeds (purpose)	Sponsoring Club or Organization	Projected Profit

School principal Signature: _____

Superintendent/Designee Signature: _____

Date of Board of Education Approval: _____

Fundraisers must be submitted by ?