

**BOARD PROCEDURE**

**Descriptive Code: JHB/DK**

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

**Date: February 14, 2005**

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**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.

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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.**

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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:** \_\_\_\_\_

<b>Activity</b> (brief description)	<b>Use of Proceeds</b> (purpose)	<b>Sponsoring Club or Organization</b>	<b>Projected Profit</b>

School principal Signature: \_\_\_\_\_

**Superintendent/Designee Signature:** \_\_\_\_\_

Date of Board of Education Approval: \_\_\_\_\_

Fundraisers must be submitted by ?