



NON-INSTRUCTIONAL SERVICES: Non-Instructional Services

School Activity Funds

I. Policy Statement

The Board of Education of Baltimore County (Board) recognizes that Baltimore County Public Schools (BCPS) schools collect and disburse funds in order to promote the general welfare of all students and facilitate the normal school-sponsored activities of the school. The Board believes that procedures are required in order to direct school staff in all aspects related to managing such funds on behalf of students.

II. Definitions

- A. *School Activity Funds* – Funds generated by school-sponsored activities, managed by school staff and maintained in a school bank account.
- B. *School-Sponsored Activity* – An activity that is sponsored, approved, conducted, planned and/or supervised by school personnel, regardless of whether the activity takes place on or off school property or during regular instructional hours.

III. Standards

- A. Projects that produce or disburse funds in support of school-sponsored activities shall contribute directly to the educational experience or morale of the students and shall neither conflict with nor supplant the instructional program.
- B. The Superintendent shall establish uniform procedures to direct appropriate school staff in all aspects related to managing school activity funds and safeguarding student assets.
- C. In order to maintain adequate internal control of all funds, the school principal is directly responsible for the administration, accounting and oversight of the school activity funds.
- D. School activity funds shall be managed in accordance with sound business practices, including adherence to accepted accounting practices.

- E. When approved by the school principal, school-sponsored organizations and clubs which wish to conduct fundraising activities under the auspices of the local school shall conduct activities in accordance with all Board policies, Superintendent’s rules and BCPS procedures. Each such organization or club must provide a written report on the results of any fundraising activity to the school principal.

IV. Implementation

The Board directs the Superintendent to implement this policy.

Related Policies: Board of Education Policy 3000, *Non-Instructional Services*
Board of Education Policy 3160, *Review and Approval of School-Sponsored Activities*
Board of Education Policy 4104, *Technology Acceptable Use Policy (TAUP) for Employees and Approved Non-Employees*
Board of Education Policy 5320, *Student Organizations and Clubs*
Board of Education Policy 6702, *Extracurricular Activities*
Board of Education Policy 8400, *Office of Internal Audit*

Policy: Board of Education of Baltimore County
Adopted: 09/18/68
Revised: 06/19/80
Revised: 08/17/00
Revised: 04/26/05
Revised: 09/05/07
Revised: 12/04/12
Revised: 04/17/18