Student Activity Accounting Guidance

All expenditures must benefit the students participating in the student activity that are currently enrolled. Local school boards may be more restrictive than the lists below. In addition, the school board may decide to cover other allowable costs in General Fund 01, Finance Code 000.

Appropriate expenditures for student activity accounts include, but are not limited to:

- admission and participation fees for the entire group, not specific individuals within the group;
- entertainment for specific student activity events, including contracted services (i.e. Disc Jockey for prom);
- food;
- lodging;
- supplies and materials;
- clothing for students participating in the student activity;
- transportation; and
- travel expenditures.

Inappropriate expenditures for student activity accounts include, but are not limited to the following:

- assemblies not representative of the student activity purpose;
- employee compensation, gifts or awards;
- faculty meetings or events;
- labor or service payments (staff salaries or independent contractors acting as staff);
- library books;
- office supplies;
- office or school furniture;
- textbooks;
- gift cards;
- gift certificates;
- field trips which are curricular in nature
- personal items for coaches, advisors or other staff members; and
- scholarships for students that are not enrolled.
Donations

Appropriate donations should meet the mission and vision of the student activity as determined by the students and may include, but are not limited to the following:

- Donations that the student activity determines after the students have realized a surplus fund balance should be recorded in the General Fund 01 with Finance Code 301.
- Donations that the students have pre-determined to raise funds for a non-profit organization (i.e. Culinary club does a Second Harvest food drive or the Spanish club does a fundraiser for Puerto Rico Hurricane Relief) should be recorded in the Custodial Fund 18.

Inappropriate donations from the student activity accounts include, but are not limited to the following:

- donations to individuals;
- donations for religious activities;
- donations to booster clubs;
- donations to parent teachers organizations;
- donations to staff related accounts;
- donations to school foundations; and
- donations to scholarship funds.

LEAs should work with their auditors to determine the appropriate accounting practice to record charitable donations from these student activities.