



NON-INSTRUCTIONAL SERVICES: Fiscal Services

Accounting and Cash Management: School Activity Funds

The Board of Education recognizes that schools may maintain school activity funds to promote the general welfare of all students and facilitate the normal extracurricular activities of the school. Projects that produce or disburse funds in support of school activities must contribute directly to the educational experience or morale of the students and may not conflict with nor supplant the instructional program.

As used in this policy, the term “school activity funds” means all funds generated by school-sponsored activities and maintained in school bank accounts.

School activity funds shall be managed in accordance with sound business practices, including adherence to accepted accounting practices. The Superintendent is responsible for recommending to the Board of Education all policies with regard to the financial management of school activity funds.

School affiliated organizations may conduct fund-raising activities under the auspices of the local school, provided such activities are in accordance with all established policies and rules. All organizations conducting fund-raising activities in the name of the school must provide reports on the results of the fund raising activity upon its completion.

Related Policies: Policy 3132, Internal Audit, All Funds
Policy 2211, School Personnel, Principal

Policy: Board of Education of Baltimore County
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