

Las Positas College

ASB Activities, Events, Fundraisers, Purchases, Expenditures, and Governance

The following allowable and prohibited items are provided as a pro-forma example of policies from FCMAT.

	Ref.	Organized/Unorganized	Allowable	Prohibited	Helpful Notes & Things to Remember
1	A	Awards, prizes, or incentives for school spirit, and other activities. (Examples of allowable awards are trophies, plaques, homecoming king/queen/court flowers, medallions, certificates, event promotional shirts thrown to audience, thank you party or game event	x		
2	A	Gifts of any kind (Never Allowed - Gift of Public Funds)		x	
3	A	Appreciation meals of any kind (Never Allowed - Gift of Public Funds)		x	
4	A	Giving away ASB product or inventory, even obsolete inventory, without an approved and documented purpose which must be approved by the club		x	
5	A	Donated gift cards as awards, incentives, or prizes for student accomplishment, excellence, or participation; are considered the same as cash	x		Gift cards can often be blank. Check the card balance. Strong internal controls and documentation are a must. Purchasing gift cards is prohibited
6	A	Disguised or pretend awards, scholarships, gifts, presents, or donations to help students or others in need, such as PE clothing, sweatshirts, hats, etc.		x	
7	A	Giving away ASB product or inventory (shirts, shorts, sweats, folders, etc.) at a pep rally or other ASB sponsored and approved activity that promotes school spirit	x		
8	A	Awards, prizes, incentives or other recognition of students not exceeding a value of \$200	x		Even if more or less than \$200, there must be board policy.
9	A	ASB pays for all student assembly costs, e.g., honor roll assembly, sports assembly	x		ASB paying for assembly costs for all students
10	A	ASB club pays for student assembly costs, e.g., honor roll assembly, sports assembly		x	An individual club paying for assembly costs of all students
11	A	Awards for championship rings and other recognition items the students have fundraised	x		All students in the club should receive the same ring
12	A	Stoles to be worn at the graduation ceremony and retained by leadership class	x		All of the leadership class seniors should be allowed to wear a stole irregardless of whether or not they fundraised
13	D	Receipt of donated gift cards	x		Keeping an inventory list of numbered gift cards is recommended
14	D	Return/refund of a donation from parents, students, others		x	
15	D	The governing board must recognize donations greater than \$50 before deposit in the ASB bank account	x		Board policy may already have a larger or smaller amount
16	D	Donations must be used only for their original purpose	x		
17	F	Online fundraising by specific teachers, parents or students that reference school, e.g., Go-Fund Me, etc.		x	
18	F	Fundraisers approved via Fundraiser Request Form and Revenue Potential Form by board designee - school site principal/administrator	x		
19	F	Fundraisers for and on behalf of nonprofit/charities - subject to designee approval (limited to two fundraisers per year unless an ASB club is approved to support other charities)		x	The number of fundraisers may be more or less depending on policy. A strict approach of no fundraisers for other charities is preferable
20	F	ASB event sales, concessions, student store sales, etc., received by credit card payment	x		The district business office should approve the credit card equipment and software, e.g., terminal and reader
21	F	ASB food sales of Danish, coffee and other items to district staff/adults	x		
22	F	Clubs established solely to fundraise for other charities		x	This can cause a lot of issues. If allowed, should be specifically board approved
23	F	Fundraising with variable pricing structures such as advance purchase price vs. at the door price	x		The fundraiser Request Form and Revenue Potential Form should clearly describe the pricing structure
24	F	Fundraising proceeds for activity "A" converted to an alternative use "B" (funds must be spent on what they were raised)		x	Use the money for the original purpose
25	F	Fundraising excess/leftover proceeds after activity "A" completed converted to an approved <u>similar</u> alternative use "B"	x		
26	F	Shared fundraisers between clubs	x		The shared fundraiser should be initially approved as a shared fundraiser
27	F	Sale of surplus equipment/items	x		Check your district policy on obsolete inventory and proper disposal
28	F	Commingling of non-ASB funds with ASB funds, i.e. PTA/PTO/Booster		x	

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29	F	Joint ASB - PTA/PTO/Booster fundraising and other activities with student participation when approved by principal/board designee regardless of whether funds are donated to ASB (revenue/deposits and costs/purchases accounted for by PTA/PTO/Booster and agreed upon funds donated to ASB)	x		
30	F	Earning extra credit in a class for students who participate in fundraising		x	
31	F	Silent auctions	x		
32	F	ASB raffles, ticket drawings, random drawings, opportunity drawings, scratcher cards, 50/50 drawings, or other games of chance, even if tickets are given away free, part of a donation, combined with some other item or reason for the raffle.		x	
33	F	Selling sponsorships for advertisement as an approved fundraiser	x		
34	F	Non-ASB fundraiser monies held/deposited into ASB accounts (use other district assigned site or donation account)		x	
35	F	Fundraisers where supervised students work at an approved activity, and the club receives an agreed-upon donation for assisting	x		This should not be viewed as payment for time, which sounds more like payroll
36	F	Fundraising for out-of-state field trips/travel	x		
37	F	Fundraisers where objects are thrown at people (pie toss, egg toss), mechanical or animal rides, darts, arrows, sledge hammer destruction of cars or objects, water/dunk tanks, bounce houses/trampolines		x	
38	F	One club selling leftover inventory items to another club as part of either club's fundraising activities	x		
39	F	Fundraising based on retailer participation drives, scrip, or other forms of merchant rebate payments to the ASB	x		
40	F	Donations to the ASB/clubs are non-refundable	x		
41	F	Splitting gate receipts or sharing fundraising net proceeds between clubs or charities and the ASB	x		
42	F	Volunteers, advisors, administrators, and others directly related to the ASB earning commissions from ASB fundraising/activities or making profits by marking up items from their own business to sell to the ASB		x	
43	F	Fundraising to pay for other individual students' yearbooks or anything for an individual		x	
44	F	Tip or donation jar fundraisers	x		Strong internal control and checks and balances since cash in jars is easy to steal
45	F	Use of an individual staff/volunteer/club advisor, etc., personal Square Credit Card reader/terminal		x	
46	F	ASB Leadership/General's specific credit card terminal/reader to engage in sales and accept credit card payments	x		The district business office should approve the credit card equipment and software, i.e. terminal and reader
47	F	Individual ASB club's own credit card terminal/reader to engage in sales and accept credit card payments	x		The district business office should approve the credit card equipment and software, i.e. terminal and reader and should decide how many readers per site are allowed or if allowed
48	G	Students from another school site joining a different school site's club		x	
49	G	School principal or other principal designee approves contracts instead of district business office		x	
50	G	Club Advisor: Classified staff or other noncertificated individual as a club advisor (Ed Code 48933 requires certificated instructor as club advisor)		x	
51	G	Clubs donating funds to other clubs		x	
52	G	ASB general providing start-up/seed money for new clubs (Limit = \$200)	x		Decide if the start-up/seed money must be paid back
53	G	Deposits: Fundraising, sales, other deposits must be receipted and deposited in the bank any time the total accumulated funds for any individual club or all clubs' activities, including ASB general, exceed \$200. All funds, regardless of amount, must be deposited in the bank by the last business day of each week (no funds left in safe over the weekend, holidays, or summer/winter breaks)	x		The \$200 amount is a suggestion. You should determine an amount that is best for your district
54	G	Petty cash balance limit \$50	x		The \$50 amount is a suggestion. You should determine an amount that is best for your district
55	G	Carryover funds of 20% for all clubs and 40% for yearbook clubs of total expenditures unless different in each clubs' bylaws	x		Other clubs such as athletics may need different amounts as well

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56	G	Senior class's remaining balance reverts to ASB general once seniors graduate unless senior class bylaws direct otherwise	x		
57	G	Students may help count money while supervised at fundraisers and may also count funds with ASB bookkeeper prior to deposit	x		
58	G	Approved ASB minutes posted to ASB website	x		
59	G	Club that has been inactive longer than 18 months is closed and, unless stated otherwise in bylaws, balance reverts to ASB general	x		
60	G	Activity clubs where students do not raise money, (e.g., chess, checkers, bible reading clubs), are approved via club application with constitution/bylaws	x		
61	G	Approved club minutes submitted to student council monthly (when club has meetings)	x		
62	G	Counting Funds: At least two people (must include at least one adult, which may include volunteers) must always count funds together and all those counting must sign and date the cash count form	x		
63	G	Temporary loans to ASB general or clubs from parents		x	
64	G	Temporary ASB loans to individuals		x	
65	G	Personal credit card used for preapproved ASB purchases where points/mileage/cash back of any kind are earned. (Credit card points/mileage/cash back earned are incidental benefits and not considered a gift of public funds)	x		Double check your existing board policy to ensure earning credit card points and miles are not dis allowed
66	G	Release of ASB financial information to the public following a request for California Public Records Act, Government Code 6253.1	x		
67	G	Certificated club advisor of the club must attend all club/ASB activities, events, meetings, etc., even if another adult volunteers or other certificated/classified staff is available.	x		Consider approving an alternate club advisor in case the primary club advisor is sick or on vacation
68	G	Combining, splitting, or dissolving of clubs	x		Approval by the club(s), ASB leadership and advisor is necessary
69	G	Advocating for a cause when described and approved in the club bylaws	x		
70	G	Transporting money to the bank alone without a witness		x	
71	G	Required multicopy forms: cash count, ticket count, purchase order, deposits, revenue potential	x		
72	G	Contracts with minors (e.g. student DJs for paid or unpaid services)		x	Decide if work permits are an exception and don't forget to check with human resources
73	G	ASB and clubs comprised of students from other school sites		x	
74	G	Cash box start-up cash left in the cash box while the cash box is in the safe during the week	x		
75	G	Cash box start-up cash left in the cash box while the cash box is in the safe over the weekend		x	Cash should not be left in the safe over the weekend
76	G	Lending or rental of ASB equipment to other organizations or individuals		x	Check your existing district policy about whether an ASB can own its own property. Some districts require ASB purchases classified as equipment or property to be donated to the district
77	G	ASB advisor for leadership class is also the advisor for another club	x		
78	G	General ASB/student council override the voting of a club if the issue is otherwise addressed in ASB/student council and club bylaws	x		
79	P	Purchase of gift cards		x	While gift cards that are donated are allowable, purchasing gift cards is not
80	P	Purchases before approval by student representative, advisor and principal (Ed Code 48933 [b] requires preapproval)		x	
81	P	ASB as a pass-through for fees, library fines, food services, or other non-ASB/club activities		x	
82	P	Reimbursing of individuals for preapproved club purchases. (All purchases must be preapproved before any shopping/spending occurs)	x		
83	P	District equipment, classroom supplies, or other district costs paid by ASB		x	
84	P	Conference/training costs, including travel, for adults paid by ASB where students do not attend		x	
85	P	Purchase or receipt of donated prizes for fundraisers	x		
86	P	Entrance fees for club events	x		
87	P	ASB funds used to purchase classroom supplies		x	
88	P	Payment of dues, membership fees, other costs of non-ASB club activities		x	

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89	P	Purchase of equipment (e.g., playground equipment, supplemental equipment, 3D Printer, monument signs, senior benches, paint for murals, etc.) to enhance the students' education and it is their will and idea, the funds were specifically raised for that purpose, facilities/maintenance/risk management departments approve, and the principal approves	x		
90	P	Off-season tournament costs: If athletics or sports club is a true ASB club and the event is a nondistrict sponsored activity, is related to the student's education and is recreational and not educational	x		
91	P	Purchase of club shirts, uniforms, hats, etc. when the ASB or club specifically fundraised for the item and all ASB/club members receive one	x		
92	P	Purchase of club shirts, uniforms, hats, etc. that the ASB or club did not fundraise for, is not for specifically for ASB or club students, or the item is imposed by district or others		x	
93	P	ASB support costs paid from ASB (paying for items used by or for adults): substitute teacher costs while teacher is not at an ASB activity; ASB bookkeeper's salary/benefits, furniture, equipment, software, forms, multi-copy forms, supplies, business cards, checks, training, receipt books, etc.; activities director and club advisor training costs including CADA; athletic coaching clinics, transportation, janitorial, other adult clothing-jackets, shirts for teachers, mugs, key chains, teacher training, etc.		x	
94	P	Reimbursement of non preapproved ASB purchases		x	
95	P	Principal's award, recognition, or discretionary money supported/provided by ASB		x	
96	P	District employees paid by ASB funds for preapproved services; can only be paid through district payroll, not as an independent contractor	x		This is specific to district employees providing consulting-type services, such as a disk jockey for a dance or music instruction to students. The ASB bookkeeper's salary and office supplies are a district expense because the district is responsible for a strong internal control environment. The ASB bookkeeper should be paid by the district similar to how the district pays for the entire annual independent audit, which includes the ASB.
97	P	Student body/ASB/clubs purchase pizza or other similar snacks/food for meetings or social events	x		
98	P	Blanket or open purchase orders as long as there are sufficient funds available and district policy allows them	x		
99	P	Purchase orders prepared based on an estimate	x		
100	P	ASB responsible for retroactive payment of any kind if not approved in advance		x	
101	P	ASB pays for repair of district-owned furniture or equipment (ice machine, lawn mower, golf cart, etc.)		x	
102	P	Grad night, Washington trips, class trips (i.e. senior class, eight grade class, etc.) donations and fees: Donations and fees cannot be mandatory. No student can be prohibited from the trip unless there is an administrative or discipline issue.	x		
103	P	Entrance fees for chaperones because chaperones are with students	x		
104	P	Teachers/staff/administrators use of ASB funds for classroom activities, teacher professional development, etc.		x	
105	P	Club website subscriptions promoting club activities	x		
106	P	Missing Receipts: Reimbursement of preapproved ASB purchases but lost or missing receipt: for first offense only, when unintentional, and approved by the principal and students and accompanied by a written explanation and attempt to return to the vendor for a replacement receipt	x		If this seems too harsh, modify it for what your district allows
107	P	Purchase Advances: Advancing of funds for purchases when advisor or person shopping does not have sufficient personal funds to pay for the shopping and cannot wait for reimbursement. The principal must approve the advance	x		Check your existing board policy. Many district policies already prohibit cash advances
108	P	Vendor or district required prepaying for activities or paying for deposits for trips and other approved ASB activities when approved by the principal	x		Check your existing board policy. Many district policies already prohibit pre-paying
109	P	Purchase of breathalyzers for ASB activities, e.g., the prom		x	

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110	P	Reimbursement for club purchases made with EBT food stamp cards		x	
111	P	Stipends, payments of any kind for adult or student volunteers		x	
112	P	Recognition or awarding of small prizes or treats to student volunteers	x		
113	P	Paying students for services as scholarships		x	
114	P	Use of a single purchase order to list and authorize multiple vendors or individuals to make purchases		x	
115	S	Return of a scholarship donation to the donor for any purpose, e.g., donor will choose the scholarship recipient, donor changed their mind		x	
116	S	Scholarship checks written directly to students		x	
117	S	Clubs want to use remaining club cash balance for their own scholarships or scholarships to others		x	
118	SP	Sports/Athletics: For any sports revenues and expenditures to be accounted for and be part of ASB, the sport must meet the same ASB club requirements. Each sport may be a separate club with its own constitution, certificated advisor, budget and other required elements, or multiple sports may be organized as one athletic club, with each sport having representation in the club. Enrolled students must lead the athletic club. Each sport in the athletic club should elect at least one delegate or commissioner to be a member of the club's student leadership, ensuring that each sport receives representation. Each sport represented in the athletic club may then be accounted for in the ASB accounting record as a subaccount of the athletic club. If the athletic director of the school is a certificated district employee, he or she may serve as club advisor. Students must be the primary decision-makers, not coaches. The certificated advisor must be present at each and all club activities, sporting events, meetings, fundraisers, etc. If a coach is not the club advisor, the certificated club advisor must still be at all activities and events even if a coach or other volunteer is also at the activity or event.	x		
	Legend:				
	F	Fundraising, Fees, Sales			
	P	Purchasing, Pass-through			
	A	Awards, Gifts, Appreciation			
	D	Donations			
	G	Governance, Contracts, Organization			
	S	Scholarships			
	SP	Sports Clubs/Athletics			