Business and Noninstructional Operations

The Governing Board recognizes that student organizations provide students with an opportunity to conduct worthwhile cocurricular activities while helping students learn about effective financial practices and develop leadership and management skills. The Board may approve the formation of associated student body organizations which are composed entirely of students, operate under the oversight of the principal or other district-employed certificated advisor, and are subject to the control and regulation of the Board. Student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

Fundraising Events

At the beginning of each school year, student organizations shall submit to the principal or designee all fundraising events that each student organization proposes to hold. The principal or designee shall review the proposed events and determine whether the events contribute to the educational experience and are not in conflict with or detract from the school's educational program. When reviewing proposed events, the principal or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the District, and ensure that the proposed activities are in compliance with law, Board policy, and administrative regulation.

Fundraising events that involve the sale of food and/or beverages shall comply with applicable state and/or federal nutrition standards. If the fundraising event involves the sale of noncompliant food and/or beverages, it shall not take place from midnight until at least one-half hour after the end of the school day, or not be conducted on school premises.

Management of Funds

Student body funds shall be managed in accordance with law and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fund-raising ventures, provide reliable financial information, and reduce the risk of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The budget adopted by the student body organization should serve as the financial plan for the school year and shall be submitted to the Superintendent or designee at the beginning of each school year. The superintendent or designee shall periodically review the organization's use of funds to ensure compliance with the District's internal control procedures.

Funds derived from the student body shall be disbursed according to procedures established by the student organization. All disbursements must be approved by a Board-designated official, the certificated employee who is the student organization advisor, and a student organization representative. (Education Code 48933)

When student body funds are expended for equipment, supplies, or activities that support the district's athletic program, the Superintendent or designee shall ensure that the expenditures are aligned with the district's commitment to provide equitable opportunities for males and females.

Because of the district's administrative and/or direct financial involvement in the assets of the student organization, the student activity fund shall be reported within the district's fund in accordance with Governmental Accounting Standards Board Statement 84.

The Board of Trustees shall provide an annual audit of student accounts by a certified public accountant or licensed public accountant. The cost of the audit shall be paid from District funds. (Education Code 41020)

Legal Reference:
EDUCATION CODE
35182.5 Non-nutritious foods and beverages, vending machines
35564 Funds, obligation of the student body
41020 Requirement for annual audit
48930-48938 Student body organization
49431 Sale of food and beverages, elementary school
49431.5 Sale of food and beverages, middle and high schools
51520 School premise, prohibited solicitations
51521 Fund-raising projects

CODE OF REGULATIONS, TITLE 5
15500 Food sales, elementary schools
15501 Food sales, middle and junior high schools

COURT DECISIONS
Prince v. Jacoby, (2002) 303 F.3d 1074

Management Resources:
FISCAL CRISIS MANAGEMENT & ASSISTANCE TEAM PUBLICATIONS
Associated Student Body Accounting Manual & Desk Reference, ~~2005~~ 2024

WEB SITES
California Department of Education: http://www.cde.ca.gov
Fiscal Crisis Management & Assistance Team: http://www.fcmat.org

Board of Trustees
Approved: November 19, 2020
B
Revised: June 11, 2026
B

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

Background

The governing board of each school district, charter school or community college is responsible for all activities of a student organization. Under Education Code sections 48930 for K-12 districts, the governing board has the authority to approve the formation of a student body organization. In assuming this authority, the governing board establishes parameters for district operations through effective board policies and administrative regulations. These governing documents must specify how the student body organization will be established, how its activities will be supervised, and how its finances will operate.

Ref.	Description	Allowable	Prohibited	Notes / Reminders
A	ASB pays for student assembly costs (e.g., honor roll assembly, sports assembly, etc.)	X		
A	Awards, prizes, or incentives to students for excellence	X		Allowable with conditions. See Board policy 81503 and administrative regulations.
A	Giving away ASB product or inventory (such as clothing, etc.) to students at an ASB-sponsored and approved activity	X		Often associated with promoting school spirit, club fundraisers, etc. In all cases, as many students as possible should benefit.
A	Graduation regalia	X		Allowable with conditions. See graduation regalia policy. Only approved regalia may be purchased.
D	Receipt by ASB or club of donated gift cards	X		Retention of gift card inventory recommended
D	Return/refund of ASB purchases and/or donations	X		Allowable with conditions. All sales for ASB/Athletic events, activities, experiences will be non-refundable. Sales of tangible, physical items (t-shirt, hat, etc) are refundable if the item was never delivered or picked up by student, minus any applicable fees. In the case of an ASB/Athletic event, activity, or experience is cancelled by the school, a refund will be issued minus any fees that may be associated.
F	Acceptance of credit cards by ASB	X		Subject to approval by district business office of equipment, service provider, contractual terms, etc.
F	ASB food sales to adults / staff	X		
F	ASB food sales to students	X		Allowable with conditions. Must be in compliance with any local wellness policy and not in conflict with food services program.
F	Clubs established solely to fundraise for other charities		X	
F	Fundraisers/events/products with variable pricing structures	X		Variable pricing is allowable as long as all students have access to the different price tiers. Variable pricing cannot benefit a small or select group of students.
F	Fundraisers for charities and other non-profit organizations	X		Allowable with conditions. An ASB organization may participate in one fundraiser annually. Fundriaser will be specififacally approved for this purpose and written documentation and receipts are obtained from the recipient organization.
F	Fundraisers that could be considered high-risk		X	Includes eating contests, dunk tanks, egg tosses, mechanical or animal rides, use of darts / arrows, destruction of cars or other objects, bounce houses or trampolines, etc.
F	Fundraising for out-of-state field trips/travel	X		Should coincide with district/charter/community college existing travel policy.

Ref.	Description	Allowable	Prohibited	Notes / Reminders
F	Fundraising through the sale of sponsorships or advertisements	X		
F	Joint fundraisers between ASB and PTA/PTO/Booster/Other school-connected organizations	X		Allowable with conditions. Including other activities with student participation when approved by principal/board designee and funds are deposited in school accounts.
F	Joint fundraisers between clubs	X		Each club must submit fundraiser approval forms
F	Online fundraising (e.g. GoFundMe, etc.)	X		Allowable with conditions. See AUHSD Online Fundraising Guidelines
F	Repurposing all fundraiser proceeds to use for different activity / event than originally planned	X		Funds should typically be spent on the original purpose, or a similar purpose for which they were raised. Requires ASB council approval and documented student vote by club members before repurposing.
F	Repurposing excess / leftover fundraiser proceeds following planned activity / event	X		Requires ASB council approval and documented student vote by club members before repurposing.
F	Retailer participation drives, scrips, or other forms of merchant participation or loyalty payments	X		
F	Sale of leftover inventory items between clubs	X		
F	Silent auctions	X		
F	Tip or donation jars as fundraisers	X		Requires fundraiser request and proper accounting
G	ASB general / student council provides start-up / seed money to new clubs	X		Requires written agreement, repayment schedule, and ASB council approval.
G	ASB petty cash	X		Suggested limit is $400. If additional is needed requires administrative approval
G	Donation of funds from one club to another club		X	
G	Lending or rental of ASB/club equipment between clubs	X		
G	Lending or rental of ASB/club equipment between school site ASBs within the district	X		
G	Lending or rental of ASB/club equipment to outside entities		X	
G	Lending or rental of ASB/club equipment to school district	X		
G	Loans between clubs	X		Requires written agreement, repayment schedule, and ASB council approval.
G	Loans to clubs from ASB general / student council	X		Requires written agreement, repayment schedule, and ASB council approval.
G	Non-ASB funds held/deposited in ASB account(s)	X		Allowable with conditions. The district may allow this in certain circumstances as needed. This includes PE clothes, AP testing
G	School district provides a financial grant / fiscal assistance to ASB or clubs	X		No funds will be deposited into ASB accounts if fiscal assistance is given.
G	Students from other school sites within the district joining a club or ASB.	X		Allowable with conditions. Student must be concurrently enrolled in site to join club.
G	Students may help count money while supervised at fundraisers and may also count funds with ASB bookkeeper prior to deposit	X		
P	Annual Salaries and benefits for ASB staff		X	Includes ASB bookkeepers, coaches, custodians, ASB Advisors, etc.
P	Equipment / supplies / clothing for ASB support staff, advisors and/or coaches	X		Allowable with conditions. Fundraiser requests and expenditure requests must explicitly state that these efforts will include the adult advisor or District hired coach
P	ASB accounting software and support costs		X	

Ref.	Description	Allowable	Prohibited	Notes / Reminders
P	ASB staff training (Activities Director, ASB Advisor, ASB Bookkeeper, business office staff, etc.)		X	CADA training will be supported by District funds for any new ASB advisor and for all ASB advisors every other year. School sites may choose to support in the off years not paid for by the District.
P	Purchase of gift cards for any reason, including awards		X	
S	Scholarship checks written directly to students	X		Allowable with conditions. Scholarships can only be written from accounts specifically designated for that purpose. Students must provide information for 1099 purposes.
D	Donations to students or families in need			
P	Repair and maintenance of district-owned facilities and equipment		X	
P	Gifts of any kind, including employee appreciation gifts or meals		X	
P	Pay for ticket takers, score keepers to support ASB/Athletic events	X		See rates established by Business office
P	Hourly pay for campus security, custodians, etc. to support ASB activities	X		See Established rates

Legend:

- A Awards, Gifts, Appreciation
- D Donations
- F Fundraising, Fees, Sales
- G Governance, Contracts, Organization
- P Purchasing, Pass-through, Expenditures
- S Scholarships