ELEMENTARY ASB
HANDBOOK



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RIALTO
UNIFIED SCHOOL DISTRICT
BRIDGING FUTURES THROUGH INNOVATION

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Chapter 1 – General Information

The Associated Student Body (ASB) is an organization that has been recognized and approved accordance with the governing body and District policy. *Education Code* Section 48930 states that, "A Student Body shall have as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials."

The purpose of an ASB is to provide an avenue to raise and expend Student Body funds to promote general welfare, morale, and educational experiences for the Student Body as a whole.

The responsibility of each ASB organization shall be the management of its financial affairs in accordance with the rules and regulations provided in this manual and those of FCMAT. The Rialto Unified School District uses the Fiscal Crisis and Management Assistance Team (FCMAT) *Associated Student Body Accounting Manual & Desk Reference* as a comprehensive operating manual for Associated Student Body (ASB) organizations and their management. The FCMAT manual is designed for school administrators, ASB and activity directors, fiscal services administrators, office managers and accountants, ASB Bookkeepers, secretaries, students and others who are responsible for Student Body activities.

Audits shall be conducted by Fiscal Services throughout the school year using the recommended procedures in the FCMAT manual. All ASB records with regard to ASB activities shall be retained and made available to Fiscal Services and the District Auditors upon request. The Rialto Unified School District ASB Handbook is designed to assist Club Advisors, Activities Directors, ASB Advisors, Athletic Coaches, and Administration by providing the most relevant information in a user-friendly format. This manual will aid with the successful operation of an ASB. Specific questions regarding ASB activities should be addressed to each school's school site administration or to the District's Fiscal Services Office.

Chapter 2 - Responsibilities

Many individuals and entities are involved in administering and supervising the activities of student organizations. The authority for the organization of an ASB comes from the California Education Code. Certain requirements and restrictions are placed on Student Body associations by the Education Code, the California Administrative Code, and the Penal Code.

The Governing Board of a school District or charter school is ultimately responsible for everything that happens within the District, including the activities of student organizations. In assuming the authority given by Education Code, the Governing Board establishes the parameters for the operation of the District through board policies and regulations. The Board has delegated responsibility to the Superintendent or Designee to ensure ASB funds are managed in accordance with the law and established business practices, and to approve all disbursements.

School District Roles:

Governing Board – The school District Governing Board must adopt general operating rules to ensure proper supervision and control of the activities of each Student Body organization.

Superintendent – Acts as the general supervisor of the activities of the Student Body organization to see that policies adopted by the Governing Board are implemented.

Fiscal Services – Serves as a consultant in financial matters for the Student Body organization. This department is also responsible for the oversight of financial control procedures and enforcement of statutory regulations. In addition, Fiscal Services works with the school sites to address audit findings or other areas of concern.

Fiscal Assistant – The Fiscal Assistant is the designated person within the Fiscal Services Department responsible for the detailed review of ASB transactions and compliance with District internal control procedures. This staff member receives all supporting documents for cash deposits and prepares all ASB checks for elementary ASB.

Principal/Site Administrator - The Principal/Site Administrator is directly responsible for the Student Body organization's financial activities and must make sure that they conform to established policies and procedures.

The Principal/Site Administrator is responsible for the following major duties, many of which may be delegated to an ASB Advisor or Vice-Principal:

- Communicating the student organization policies and procedures to the staff and students, along with enforcing those policies and procedures.

- Supervising site staff members assigned to perform site financial tasks related to ASB and maintain adequate records of ASB activities, including the depositing of funds.

- Reviewing the monthly ASB activity.

- Deciding how many fundraising events will be held each year, and ensuring that they are appropriate for the students and the community.

- Scheduling and granting proper approval for fundraising events (Master Activity Calendar).

- Monitoring the results of the fundraising activities (Revenue Potential Form).

- Ensuring that all ASB funds are raised and spent in accordance with applicable laws and the District's policies and procedures.

- Working with the District's Business Office regarding training, implementation of good business practices, internal controls, and resolution of audit findings.

- Reporting any suspected fraud or abuse to the District's Business Office.

The Principal/Site Administrator may delegate some or all of these activities to a site employee, such as a Vice-Principal, teacher, or classified site support staff member. An ASB conducts much of its business in cash. Therefore, it is important the Principal/Site Administrator involve a second staff member in the following processes:

- Making decisions about the use of ASB funds.

- Approval and monitoring of fundraising activities.

- Handling of all cash.

ASB Bookkeeper – At an Elementary school the principal may designate the ASB bookkeeper. The Bookkeeper is responsible to the Principal for keeping the financial records of the organization in accordance with established procedures and statutory regulations. The Bookkeeper must:

- Collect funds from students and teachers.

- Properly count cash received and compare against documentation.

- Issue receipts to students and teachers making deposits.

- Safeguard funds in school site safe until deposited into the ASB bank account.

- Make deposits to the ASB bank account on a weekly basis (or more often if cash on hand exceeds $500).

- Prepare vendor check documentation once she/he has verified expenditures are pre-approved by the site principal, and the appropriate documentation (pre-approved ASB request for payment, invoices and packing slips) has been approved.

- Process all financial transactions.

- Send monthly ASB club activity statements to club/class advisors.

- Ensure business policies, procedures and internal controls relating to ASB, such as those for accounting, purchasing, budget, and payroll, are communicated to and followed by all involved in ASB.

- Report any suspected fraud or abuse to the Principal/Site Administrator or the District's Business Office.

The ASB Bookkeeper acts as a controller and is the gatekeeper for student funds. The ASB Bookkeeper must be able enough to say no, and not accept deposits, reimbursements or perform other transactions when policies and procedures are not followed.

ASB Designee - The ASB Designee is an approved individual appointed by the Site Administrator and Fiscal Services as a second person on site who is able to handle and collect money. This position was added to ensure only trained staff handles money and to protect other individuals involved in fundraising who do not have the proper training. ***An individual who does not follow ASB procedures, as noted in this handbook, will have their right to be an ASB Designee rescinded.***

The specific responsibilities of the ASB Designee are as follows:

- Collecting funds from related ASB activities.

- Issuing District issued receipts for each purchase, documenting sale item, type of tender exchanged, date, student ID and name of ASB Designee issuing the receipt.

- Safeguarding money collected in cash box.

- At the end of sale, the ASB Designee will count cash received and compare against receipts issued, in the presence of the ASB Bookkeeper.

- The ASB Bookkeeper will confirm the cash count and sign-off on cash count.

- The ASB Bookkeeper will give a copy of the signed cash count to the ASB Designee to keep for their records.

The following groups *should not* be involved in administering and supervising the activities of student organizations:

Booster Clubs, Foundations, Auxiliary Organizations, and other Parent-Teacher Associations - These organizations are established to provide support to the school District students. They may raise funds and donate these funds to the District or purchase items with their funds for donation/assistance to the District. However, *they are separate legal entities*. Funds raised by booster clubs, foundations, auxiliary organizations or parent-teacher groups should not be deposited into or commingled with the funds or bank accounts of the student organization or the District. Instead, these funds should be deposited into the organization's own bank account.

All activities administered by a Booster Club, Foundation, PTA, or PTO must be approved by the ASB Council and the School Principal. The organization must complete a fundraiser activity request, noting details of events, to ensure compliance with District regulations.

The Food Service/Cafeteria Program - The Food Service Program must follow most of the same regulations as ASB, so its staff should be considered experts and partners who can help ensure that any food or beverage sold by students meets nutritional requirements and complies with local, state and federal laws (SB12 & SB965). Student groups must follow specific rules, including those regarding noncompetitive sales and whether items can be prepared on site at the K-12 level, so the Food Service/Cafeteria Program staff can help ensure that all sales are in compliance and students are being served safely and correctly. It is important to remember that these regulations were not developed by the Food Service/Cafeteria Program, but are the result of legislation. ***If the laws are not followed, the District can be penalized with reduced funding to the Food service/Cafeteria Program, which affects all of the District's students.***

Chapter 3 – Budgets

Budget preparation shall be completed for the year for each student organization. A careful list shall be created, showing estimated income from its proposed income producing activities for the year, as well as its proposed expenditures for the year. The estimated expenditures shall not exceed the income estimate plus the beginning balance. The budgeted ending balance (reserves) shall not be less than 10% or more than 20% of prior year actual revenues.

Budget Approval

The budget for the next school year shall be prepared and delivered to the Principal on the appropriate budget form by the end of the current school year. This must be completed before earning or spending any monies for the next school year.

Budget Monitoring

The budget shall be monitored to ensure the general ASB account is on track with budget projections. The school administration may amend the budget as deemed necessary. Explanations should be provided for material variances above 10% in projected income and expenses.

Chapter 4 – Fundraising and Donations

The primary source of funding for ASB activities is student fundraisers. Fundraising events should contribute to the educational experience and should not conflict with the school's educational program. Students should participate and make contributions to fundraising events voluntarily. They cannot be required to participate in fundraising events, and cannot be excluded from an activity funded by ASB funds because they did not participate in raising funds. In addition, fundraising proceeds cannot be attributed to specific students based on what they raised. The funds are raised to benefit the entire club or student group, not individual students.

Fundraiser Approval Process

All elementary school fundraisers must be preapproved by the site principal and District Administration if the fundraiser will be conducted by a vendor on the school campus and has not been cleared by the Risk Management department.

The school should follow this recommended process:

- Include fundraiser discussions during the staff and parent meetings.
- Establish and approve an annual calendar of fundraisers.
- Prepare Fundraiser Form.
- The Revenue Potential portion must be completed within 10 days following the conclusion of the fundraiser. This allows the school to compare actual sales/expenses to those estimated to see whether the event was profitable or not.
- Funds from fundraiser will not be released for spending until the Fundraiser Form is completed and returned to the ASB bookkeeper.
- The completed Fundraiser Form must be included as back up to any and all deposits made to the school's account.
- Any fundraiser that poses a potential risk to our students, employees, data network or the District facilities must be cleared by Risk Management.

Preparations for the fundraiser may not begin until the teacher/grade level/ club has been notified to proceed. This includes the ordering of any materials or supplies. Failure to follow

established procedures may result in a personal liability to the individual placing the order.

Allowable Fundraisers

The District's Business Office is responsible for ensuring fundraisers comply with Board Policy. The following types of fundraising events (or revenues) are generally considered appropriate and have been approved by the Board:

- Advertising
- Apparel/Spirit Items Sales
- Athletic & PE Clothing Sales
- Athletic Events
- Banquets
- Battle of the Bands
- Book Fairs
- Carnivals *(within legal regulations)*
- Catalog Sales
- Concession Sales
- Cultural Events/International Fairs
- Dances
- Donation/Support Letter Writing
- Donations/Profit Shares
- Field Trips
- Food/Drink Sales *(within legal regulations)*
- Game & Activity Events *(within legal regulations)*
- Holiday/Dance Grams
- Parking Donations at Games & Events
- Picture Sales
- Preferred Parking at Games & Events
- Sale of Other Miscellaneous Items
- Ticket Sales
- Tournaments
- Yearbook Sales
- Entertainment Events *(within legal regulations)*

Staff are not allowed to participate in any fundraiser where there is an incentive given to the students to participate. Ex: selling xx amount of candy in order to get a Disneyland ticket for them.

New fundraisers that are not included in the list above will require more time for approval, as they must be reviewed and, in some cases, approved by formal action of the Board.

Prohibited Fundraisers

- Anything that involves darts or arrows
- Destruction of objects
- Mechanical or animal rides
- Objects thrown at people
- Raffles or games of chance
- Car Washes
- Water or dunk tanks
- Anything not allowed by Board Policy
- When in doubt, obtain approval in writing from Risk Management

Spirit Packs or Support Packs

Spirit or support packs may be sold, however, you cannot require the purchase as a prerequisite for participation. If there are uniforms, etc., which are required, they must be provided free of charge to any student who is a member of the school team, squad, etc. in question. Quotes for all items to be included within the spirit or support pack must be attached to the Fundraiser Form.

There must be sufficient funds in the club account to purchase all items in the spirit or support pack, or the spirit or support pack must be sold on a pre-sale basis. With a pre-sale, all money is collected up front by a designated due date, and the items are ordered after that date.

Additionally, all items must be delivered to the purchaser according to a predetermined schedule. Items cannot be removed from the pack after the presale, even if sufficient funds were not raised to cover the expense. Packs must be delivered as advertised.

Gifts and Donations

Gifts and donations from the community and business entities are vital contributions to California public schools. These gifts are made in a variety of ways and for a variety of purposes. ASBs are frequently the recipients of gifts and donations. These gifts may be in the form of cash, scholarships, equipment or supplies. A Donation Form will need to be completed by the club/class and submitted to the ASB Bookkeeper. School Districts, schools, programs, and classes can and do seek and accept donations of funds and property. This practice is permissible as long as it is truly voluntary and is in no way a prerequisite to participation in the program or activity. Therefore, any statement or explanation related to a donation that could lead a reasonable person to believe the donation may not be truly voluntary will not be permitted. Examples include, but are not limited to: a specified minimum amount of a donation, a date by which a donation is due, a lesser donation amount if funds are received prior to a certain date. Additionally, any statements or actions that exert explicit or implicit pressure on students or parents to make a donation are not permissible, and the reason a student or family does not make a donation is not subject to inquiry. A thank you letter to the donor should always be sent to show appreciation and also serves as additional supporting documentation for a cash receipt.

Tax-Exempt Status

When outside businesses or individuals consider making a donation, ASBs are frequently asked for their tax identification number. The ASB and the District are not considered a private nonprofit 501 (c) (3) organization, but do have nonprofit, tax-exempt status by virtue of being a governmental entity. The District's tax identification number should always be treated confidentially. It should not be given out when requested, because it is not required for the donors to claim a tax deduction. All requests for the District's tax identification number should be forwarded to the District's Fiscal Services Office.

Chapter 5 – Accounting Procedures, Money Collection and Banking

Cash Receipts

Sound cash management procedures are essential for successful ASB operations. The most common ASB problem noted in a District's annual audit (audit findings) involve failure to follow internal control procedures for the handling of cash from the time the cash is collected, to the time it is deposited into the ASB bank account. Most of the fraud that occurs in ASB activities is directly related to the procedures for the handling of cash and checks.

Good internal controls over cash receipts discourage theft or loss of the Student Body assets, as well as protect advisors and coaches. Whenever cash or checks will be collected, some cash control procedure must be established. It is important to be able to tie all proceeds to the specific fundraiser from which they were generated, and to ensure that all proceeds from an event are properly turned in and accounted for. The specific control procedure will depend on the type of fundraising activity and the type of cash receipt.

The District only authorizes the ASB Bookkeeper and ASB Designee to collect money. This includes after hour events and activities where money will be exchanged. Schedules may be accommodated or overtime provided at the site's discretion. Anytime cash (cash, check, or money order) is collected in the course of an ASB activity, the school site must document the exchange of custody of cash. This is normally done through a triplicate copy receipt book, a point of sale (POS) system receipt, tickets, or Cash Roster Log.

Type of Receipting	Type of Activity
Pre-Numbered Tickets	Dances Entertainment Athletic events Festivals Food Sales Gram Sales
Pre-Numbered Receipt Books	Publication sales Fundraiser sales Theme park Tickets Prom
Class Rosters (under $10)	Donations Gram Sales
Fundraiser Order Forms	Candy Sales, Dessert Sales, Publication sales, Etc.

- Receipts shall be issued for all cash transactions by ASB Bookkeeper or ASB Designee. The receipt must contain the name of payee, date, purpose, amount, organization affected, and the person receiving the money. Sometimes receipts are not practical; therefore, one of the methods above must be used.

- Pre-numbered receipt books shall be issued by the District Office. Pre-numbered tickets are to be purchased and used were applicable.

- All monies collected by ASB Designee for ASB shall be turned into the ASB Bookkeeper daily. **No cash is to be kept in desk drawers or classrooms overnight. All cash needs to be secured and locked in the site safe.**

- Goods ordered (including tickets), goods sold, and cash received shall be reconciled for each activity by two people.

- Cash collected by ASB Designee should be kept in a sealed bag with supporting documentation (copies of the receipts issued and voided or any documentation to support counted cash with two signatures, and the revenue potential form that reflects the upcoming deposit). The sealed bag should be kept in a secure location until it is turned in to the ASB Bookkeeper.

- Cash collected shall be counted with the depositors present, and a receipt issued at the time of collection.

- The ASB Bookkeeper is responsible for receiving monies from the ASB Designee and depositing the funds into the appropriate Student Body accounts.

- A personal check may never be accepted in lieu of actual cash collected.

- Purchases **are not** made from cash collected. Any purchase made by an individual without the consent of the Principal may hold the individual personally liable.

Pre-numbered Tickets

The District prefers the pre-sale of tickets for activities and items available at the venue.

Tickets should be stored and controlled by the ASB Bookkeeper and only be sold by ASB Bookkeeper or ASB Designee prior to or at the event.

When pre-numbered tickets are used, the Bookkeeper shall maintain a record of the beginning and ending ticket numbers on all ticket books or rolls of tickets used by the ASB Bookkeeper or ASB Designee. Ticket inventory forms should be used to control the inventory of ticket books or rolls.

When pre-numbered tickets are sold, a ticket is given each time a purchase is made. If the ASB Designee sells tickets at the event, the total number of tickets sold needs to be counted and compared to the amount of cash collected. Then, the Designee completes a cash form, counts the remaining tickets, completes the ticket sales form, and turns this form in to the Bookkeeper. Any cash shortages or overages must be documented and investigated immediately to rectify the difference.

Pre-numbered Receipt Books

A pre-numbered receipt book will be used when an Approved ASB Designee is assigned to help with sales.

When a purchase is made a receipt shall be given to the person making the purchase, once payment has been received. All of the receipts issued are reconciled to the amount of cash collected for the event.

Pre-numbered triplicate receipts books shall be issued by Fiscal Services and recorded for inventory. You should only be using receipt books issued by Fiscal Services. All outside receipt books are prohibited.

At the school site, the Bookkeeper must maintain a log to record information on the use of the receipt books. Whenever a receipt book is issued or returned, it must be noted in the Receipt Book Log.

The receipts in the receipt book should be issued as follows:

1. White copy is given to the person making the purchase.
2. Yellow copy is turned in with the cash.
3. Pink copy stays in the receipt book.

All receipts shall be written in numerical sequence. If a receipt is voided, staple any loose copies to the pink receipt copy in the book for verification.

All receipts must include description of sale item, type of tender exchanged, date, student ID and name of ASB Designee issuing the receipt.

All monies collected should be turned in to the Bookkeeper for deposit. All monies and receipts issued must accompany the cash. A Cash Count Form must be completed and turned in with the receipts.

All receipts and original copy of Cash Count Form must remain attached to the copy of the bank deposit, which is kept at the school site. This will serve as documentation of the deposit and the nature/source of the receipts.

At the end of the event or fundraiser, all receipt books must be turned in to the Bookkeeper. All receipts issued from the receipt books must be reconciled to the amount of cash turned in for deposit.

Each individual receipt must be posted into Blue Bear by the Bookkeeper under each Student ID.

Class Roster Sheets

<u>This method is only suggested for items under $10.00 and shall only be used by the ASB Designee.</u>

Class Roster Sheets are used by a tally mark made on the sheet each time a sale is made for the same dollar amount. At the end of the event, the total number of marks on the tally sheet is compared to the cash collected for the event. As items are sold, the ASB Designee/Bookkeeper marks the sale on the tally sheet.

At the end of the event, the information on the tally sheet is totaled. Cash is then counted and compared to the tally sheet for balancing.

A Cash Count Form must be prepared to record the monies collected. Any overages or shortages must be noted on the tally sheet and investigated.

The tally sheet, Cash Count Form, and monies are turned in to the Bookkeeper, who will verify the information and prepare a deposit for the event.

The tally sheet and the original copy of the Cash Count Form are kept with the copy of the deposit at the school site to document the nature/source of the deposit.

Deposits

If possible, all monies collected should be deposited the same day. If this is not possible, the school site must use a safe to store the deposit. In no case should funds stay at a site more than one week or taken home for safe keeping.

The ASB Bookkeeper is responsible for providing any materials the ASB advisor needs for fundraising events.

Cash overages/shortages shall be individually documented and credited or charged to the appropriate student organization account.

Checks returned by the bank for any reason (e.g. closed accounts, insufficient funds, etc), shall be charged to the appropriate student organization account.

Chapter 6 - Expenditures

Student Body money shall be expended for the general welfare, morale, and educational experiences of the Student Body currently enrolled in the schools.

Activities intended for the personal benefit of members of an organization or District employees are not permitted.

Allowable Expenses: Presentations, field trips, festivals, activities, etc.

Prohibited Expenses: Contracted salaries, supplies, repairs/maintenance of District owned facilities/equipment, expenses for faculty meetings, PTA, gifts, employee clothing, families, or students in need, curriculum, supplies.

All expenditures must be initiated by submitting an ASB Request for Payment Form, the form requires a detailed description of purchase and costs. The principal must pre-approve the purchase in the gray "Pre-Approval" box. The ASB Request for Payment Form is then used by the ASB bookkeeper to place the order and subsequently request a payment check upon receipt of goods and/or services.

All expenditures must follow the requisition process - no exceptions.

Individuals who make unauthorized purchases, without prior approval, will be held personally responsible for the expenditures. The ASB legally cannot be responsible for debts incurred without prior approval and the issuance of a Student Body purchase order. (Education Code 48933)

Bids for purchase of supplies and equipment involving an expenditure of $10,000 or more must be in accordance with Public Contract Sections 20111 and 20112, handled by the District's Purchasing Department and procured on a District purchase order, with reimbursement from the ASB organization.

Encumbrances

Purchase orders shall be recorded as encumbrances against the account of the organization affected. The outstanding encumbrances against an account shall not exceed the cash balance of the account.

Disbursements

All disbursements of money belonging to the ASB shall be made by pre-numbered checks drawn against the bank authorized as a depository by the Board of Trustees.

All checks issued shall be supported by a written itemized statement with items received or services rendered, and the original vendor invoice or receipt. The check number shall be recorded on the invoice, and the documents stapled together shall be filed by vendor name.

For any reimbursement to an individual, the original copy of itemized receipt, cancelled check or credit card receipt, along with the purchase order, is needed to process the reimbursement.

All checks shall be signed by two administrators - no exceptions.

Good Business Practices

Questions to ask when deciding whether or not an expense would be allowable include the following:

- Will the expenditure be used to promote the general welfare, morale and educational experience of the students?
- Have the students agreed to the expenditure prior to it occurring?
- Is this expenditure a responsibility of the District or the school site?
- Has the ASB, District, or school site paid for this in the past?
- Who will use the item?
- Will a group of students benefit?

Chapter 7 – Other Responsibilities/ Information

Internal Controls
Internal Controls are processes for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.

Student organizations are responsible to all students, and must ensure that the funds generated are used effectively, accounted for, and safeguarded in accordance with the Student Council governing body.

Internal controls are necessary to:

- Ensure operations are effective & efficient
- Safeguard an organization's assets
- Promote successful fundraisers
- Protect against improper fund disbursements
- Provide reliable financial information
- Reduce the risk/promote the detection of fraud and abuse
- Protect employees and volunteers
- Ensure compliance with laws and regulations
- Ensure accurate documentation of all transactions

The basic components of internal controls include:

- Segregation of duties
- System of checks and balances
- Oversight of school administrator
- Cross-training of staff
- Mandatory use of pre-numbered documents for purchases and receipting of money
- Clear identification of ASB activities to establish sources of revenue and expenditures
- Limited access to ASB assets

Petty Cash/Change Fund
Each school site may establish a petty cash fund for making change.

Change fund is normally established for a period of time, for a specific purpose or activity, and solely for the purpose of making change. When the purpose is completed, the funds must be returned, in full, for deposit into the bank account. Under no circumstances may expenditures be made from the change fund.

Contracts
Specialized services may be hired by the ASB, however, if these individuals will have any contact with students, they are required to submit fingerprints through the Department of Justice. Any permits and licenses legally required to perform the specialized services will also be required. A W-9 Taxpayer Identification Form and proof of insurance will also be required.

Upon completion of services, or as otherwise indicated in the approved contract, the independent contractor

will submit an invoice to the ASB Bookkeeper for payment. When the invoice has been signed off, indicating the work has been completed satisfactorily, the ASB Bookkeeper pays the invoice. Form 1099-MISC will be issued by the District to any independent contractor who is paid $600 or more in a tax year. 1099s will include all payments throughout the entire District, not just at one school site. According to the IRS, in the event that a specialized service is provided by an employee of the District, working in a different capacity, the income earned is as an independent contractor and reported on a 1099.

All contracts require the approval of Purchasing, upon the recommendation of the site Principal. All District policies apply, and the standard District contract format shall be used.

Food Sales

Food sales are one of the most popular methods of fundraising in schools, and the most regulated. Various Education Codes, California Code of Regulations, and federal regulations make food sales a complex way to make money. The state and federal governments regulate food sales to protect the categorically funded school nutrition programs and to help ensure good nutrition, which helps students learn. Beverages are considered food and are also subject to restrictions. Several new laws took effect in July 2004, and more became effective in July 2007, creating even stricter standards. ***All items must be approved by the Board of Education, and all items are presented to the Board by Nutrition Services. Schools must submit their items to Nutrition Services for approval.***

Food Sold During the School Day (Midnight to 30 minutes after school-end)

The regulations discussed here apply to food and beverages sold to students by students during the school day. Schools participating in the National School Lunch Program, the School Breakfast Program, the Special Milk Program, the Food Distribution Program, or any USDA meal program must follow these regulations. The only other food sales to students that may occur during the school day on school premises are sales by the District's Cafeteria Program. The laws and regulations allow only limited food sales on campus during the school day, as summarized below. These limitations do not apply to vending machines accessible only to adults, such as in the teachers' lounge.

Middle schools and high schools are permitted to sell during school hours, including the lunch period, following these guidelines:

- The food item is one approved by the Nutrition Services Department.

- Any and all student organizations may conduct up to four food and/or beverage sales annually. All groups may participate in these four sales, but the sales must occur on the same four days for all groups (each group does not get their own four days).

- One student group (usually the Student Council or other schoolwide group) may also sell up to three types of food or beverage items each school day.

- The items sold must meet state and federal nutrition guidelines and the District's wellness policy. A compliance calculator is available on our Nutrition Services website.

- The items sold cannot be the same as those sold by the Cafeteria Program that day.
- The items sold cannot be prepared on the premises. The intent of this rule is that only commercially prepared and packaged foods are to be sold outside of the Food Service Department. Health department regulations require that food be prepared in a commercial kitchen by qualified staff and receive regular inspection.
- Allowable foods would include packaged foods such as allowable chips, nuts, cookies, popcorn, and similar items.
- Foods prepared in private homes to be sold on campus are also not allowed. This is intended to exclude barbecues, spaghetti feeds, enchiladas or tamales, ice cream sundaes and similar items, mainly for health reasons. Organizations and individuals selling food on campus are not exempt from health department regulations.
- A Food Handler's Health Certificate, valid for one year, is required for all persons preparing, serving, or selling food for Student Body fundraisers and events on campus. Certificates are to be kept on file in the school office. (California Uniform Retail Food Facilities Law, Chapter 4, Section 113700).
- Under no circumstances may foods not complying with local, state and federal guidelines be sold or served to students during the school day (this includes foods such as candy, gum, fondants, sugary beverages or soda).

Food Sold Outside the School Day (30 Minutes after school-end to Midnight)

Food and beverages sold outside of the school day as part of a fundraiser, do not need to adhere to the state and federal nutrition guidelines or District's wellness policy, but do need to comply with Health Department regulations.

These types of food and beverages are permitted provided the following criteria are met:

- The items are sold by pupils of the school, and
- The sale occurs during a school sponsored event and takes place at the location of that event after the end of the school day, and
- If on school premises, the sale occurs no less than one half hour before the start of the school day or one half hour after the end of the school day, and
- Vending machines, pupil stores, and snack bars are not used earlier than one-half hour after the end of the school day, and Local Health Department regulations are followed:
    - Food is prepared in a commercial prep kitchen, regularly inspected.
    - All persons handling food maintain a valid food handler's card.
    - One person in charge of event maintains a state approved Manager Food Safety Certification.
    - No food brought from home.

- No potentially hazardous food stored where contamination can occur.

Student Stores

One student group (usually the Student Council or other school wide representative group) may sell up to three food and/or beverage items daily. Food and beverage sales cannot compete with the school lunch program and must comply with the regulations stated under "Food Sold During the School Day". The District's Food Service Program can help ensure an understanding of and compliance with all District, state and federal regulations. If students are handling money, an ASB Bookkeeper/Designee must be present.

Food Served (not sold) to Students (e.g. Banquets and Celebrations)

No food or carbonated beverages or other sugared drinks may be served to elementary, middle school or high school students from one half hour before the start of the school day until one half hour after the end of the school day. Local Health Department regulations must be followed for all food served to students. (See Health Department and Other Regulations.)

- No potlucks.
- No food prepared in private homes.
- Anyone handling food for a student event must have a valid food handler's card.

Health Department and Other Regulations

The following guidelines must be followed anytime food is served or sold to students:

- All food must come from approved sources (facilities approved and inspected by San Bernardino County Department of Environmental Health).
- No homemade foods allowed.
- Readily perishable foods must be refrigerated to 45□F or colder or kept and served hot at 135□F or warmer to prevent the growth of bacteria that can make people sick.
- Refrigeration, dry ice or ice may be used to keep foods cold. Do not keep foods at room temperature if they require refrigeration.
- Cooked foods must be heated to proper internal temperatures prior to service.
- Any person handling food must maintain a current food handler's card approved by San Bernardino County and must be on file in the school office.
- All local and state health codes must be followed to ensure proper cooking, cooling, storing and serving

of any food on campus.

- All foods must be protected from contamination.

These are only a small sample of the local and state required guidelines for food handling. ***Nutrition Services can help with any questions or requirements for all events.***

Non- School Sponsored Trips (NSST)

The District values the opportunities that outside organizations provide to students toward educational travel experiences. Many District students have benefitted from participation in these programs, however, the District has strict guidelines for "School-Sponsored Trips" (See Board Policy and Administrative Regulations 6153). When District or school names, phone numbers and teacher names are listed on the brochures for outside organizations, and when such brochures are distributed at District schools, parents might believe that such trips are school-sponsored.

To avoid confusion, the District will enforce the following rules at each of its schools when dealing with an organization/entity promoting a non-school- sponsored trip:

- **No literature** for any NSST will be distributed by District personnel at any District school or facility, except as authorized under Board Policy/Administrative Regulation 1325.

- The names and telephone numbers of District schools **cannot** be used in any of the informational/promotional literature for NSST or on any related correspondences.

- ***Informational/promotional literature for NSST and related correspondence must clearly state that any District teacher or employee leading or participating in the trip is acting in his/her individual capacity and not as an employee of the District.***

- ***Informational/promotional literature for NSST and related correspondences must state that the District has no responsibility or liability for the trip, for claims or damages arising from the trip, and has no jurisdiction over disciplinary issues that arise during the trip; rather, issues arising during a NSST are the responsibility of the organization/entity promoting the trip.***

- Informational/promotional literature is not allowed to be disbursed at the school sites or at any District facility.

Chapter 8 - Retention Guidelines for Student Body Records

ASB Constitution, Bylaws and Charters	Permanent
Equipment Inventory	Permanent
Club and Council Minutes	4 Years
Budgets	4 Years
Invoices and Approval Documents	4 Years
Bank Statements, Deposit Slips, Cancelled Checks and other Banking Records	4 Years
Financial Statements and other Accounting Records	4 Years