

Unorganized ASB Workshop

**San Bernardino City Unified
School District**

**September 29, 2026
October 7, 2026**

Presenter:
Dusty Nevatt
Retired Chief Business Officer

Today's Topics

ASB

- The Basics
- Laws & Regulations
- Internal Controls & Audit Findings
- Roles & Responsibilities
- School-Connected Organizations (Boosters, etc.)

Money Handling Procedures

Fundraisers

Allowable Expenditures & Activities

Best Practices

Resources

My Goal

- Oops – we need to make some changes
- 3 to 5 take a-ways
 - That's why the District Office says that
 - Wow – I didn't know that
- Answers to the questions you have
- Ability to find those answers

ASB Resources

FCMAT ASB Manual, 2026

Manual is available for download

www.sbcusd.com

<https://www.sbcusd.com/departments/business-services-division/accounting-services>

Where can you Find Answers?

- What fundraisers are allowed?
- Can my ASB purchase this or that?
- Raffle or Drawing – which is it?

*Chapter 28 – FCMAT Online
Knowledgebase and Help Desk*

<https://fcmat.atlassian.net/wiki/spaces/fcmatkb/overview?homepageId=502694235?>

FAQs

Can ASB funds be used to to pay for adult conference attendance?

 By Andrea Ward  3 min  Add a reaction

Question:

Would like to know if ASB funds can pay for Athletic director or Coaches to attend the CSADA-California State Athletic Directors Association conference? Or any type of conference pertaining to their job title.

Answer:

There are important concerns when student money is used to pay for adults to attend a workshop or training conference. Many school districts, including FCMAT, have the view that if students are not attending the workshop or conference with the adult(s), it is not appropriate for the expenditure to be

ASB Resources

Club Advisor Handbook

Student Club Handbook

Pdf & Word versions

available for download – free

www.fcmat.org

Publications & Reports

ASB Manual

ASB Resources

PUBLICATIONS & REPORTS

FCMAT TK-12 ASB Manual

The FCMAT  [Associated Student Body Manual](#) for transitional kindergarten through grade 12 local educational agencies (LEAs) has been revised and updated as of May 2026 and is now available for free download and use. A  [one-page summary of sections of the manual with significant updates](#) is also available.

The manual is designed for school principals, ASB activity directors, fiscal services managers, bookkeepers, secretaries, students, and others who are responsible for student body activities, especially fundraising. It is intended to answer questions about accounting, purchasing, student stores, vending machines, clubs, and overall roles and responsibilities.

Click on the link in the sidebar to the right to view and download the manual and associated handbooks.

Forms

The items below are downloadable Microsoft Word versions of forms, checklists and other items found in the FCMAT [Associated Student Body Manual](#). They are free to download and modify as needed for local school and district use.

[Forms for Chapter 3 – Laws and Regulations](#)

[Forms for Chapter 4 – Forming an ASB](#)

[Forms for Chapter 5 – General Business Practices and Internal Controls](#)

[Forms for Chapter 6 – Budgets and Budget Management](#)

[Forms for Chapter 7 – Accounting and Financial Management](#)

View or Download Manuals

 [FCMAT ASB Manual for TK-12 LEAs](#)

 [Club Advisor Handbook](#)

 [Club Advisor Handbook](#)

 [Student Club Handbook](#)

 [Student Club Handbook](#)

Forms Available on FCMAT website

www.fcmat.org

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[Forms for Chapter 4 – Forming an ASB](#)

[Forms for Chapter 5 – General Business Practices and Internal Controls](#)

[Forms for Chapter 6 – Budgets and Budget Management](#)

[Forms for Chapter 7 – Accounting and Financial Management](#)

[Forms for Chapter 8 – Fundraising Events](#)

[Forms for Chapter 10 – Vending Machines](#)

[Forms for Chapter 11 – The Student Store](#)

Pupil Fees, Deposits, and Other Charges (Chapter 9)

- CDE Fiscal Management Advisory 23-02
 - A Free Public School System
 - Fees Authorized by Law & Fees Not Allowed
 - Fee Issues Specific to Charter Schools
- CDE Fiscal Management Advisory 22-01
 - Updates for Summer School
 - Third Parties & Tuition Fees
- Education Code references
- Title 5 & Court cases



The screenshot shows the California Department of Education website. The header includes the CDE logo and navigation links: Teaching & Learning, Testing & Accountability, Finance & Grants, Data & Statistics, and Special Education. Below the header, a breadcrumb trail reads: Home / Resources / Complaint Procedures / Uniform Complaint Procedures. The main heading is 'Unlawful Pupil Fees Appeals', followed by a subheading: 'Information on the filing, investigation, and resolution of a complaint regarding an alleged violation of federal or state law or regulation related to pupil fees as written in the California Education Code sections 49010–49013.' The content includes a section 'What is an Unlawful Pupil Fees Complaint?' which defines the complaint and references the California Education Code and California Code of Regulations. It also mentions the 'Uniform Complaint Procedures Informational Documents' and provides a link to the 'Uniform Complaint Procedures Pamphlet' (DOCX; Posted 29-Jul-2024). The text explains that the pamphlet provides guidance for students, employees, parents, and guardians, as well as district and school advisory committee members, private school officials, and other interested parties. It describes the process for filing a complaint, including referring complaint issues, local educational agency (LEA) responsibilities, LEA policies and procedures, filing a local complaint, timelines, appealing LEA decisions, department resolution procedures, and the final report procedures of the California Department of Education (CDE).



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- [Fiscal Management Advisory 23-02](#) (Dated 28-Nov-2023)
[Fiscal Management Advisory 23-02](#) (PDF; Dated 28-Nov-2023)
Updated Advisory regarding pupil fees, deposits and other charges.
- [Fiscal Management Advisory 23-01](#) (Dated 28-Sep-2023)
[Fiscal Management Advisory 23-01](#) (PDF; Dated 28-Sep-2023)
Impact of a Potential Government Shutdown.
- [Fiscal Management Advisory 22-01](#) (Dated 1-Sep-2022)
[Fiscal Management Advisory 22-01](#) (PDF; Dated 1-Sep-2022)
Supplemental guidance regarding summer school, third parties and tuition fees.

Questions: [California Department of Education | 916-319-0800](#)
Last Reviewed: Thursday, December 7, 2023

ASB Laws & Regulations

(FCMAT ASB Manual Chapter 3)

- Most laws are in Education Code
- California Code of Regulations Title 5, Penal Code, Tax Laws, IRS, California Constitution
- Summary of Laws & Regulations relating to ASBs (FCMAT ASB Manual Pages 24 & 25)
- Full-text of legal references (FCMAT ASB Manual Page 338)

Main Issues with ASB's

- Potential Fraud
 - Lots of cash transactions
- Lack of adequate communication, standardization, and guidance
- Missing Proper accounting procedures and good internal controls
- Remember!! The District is ultimately responsible for ASB funds

Internal Controls = Rules

- The foundation of sound financial management
 - Protect assets
 - Protect people
 - Reduces risk of accusations of impropriety
 - False accusations difficult to disprove if sound internal controls do not exist

Internal Controls = Rules

- Ensure effective & efficient operations
- Safeguard student funds
- Reduce risk of fraud and abuse
- Protect staff and students
- Maintain solid financial records
- Prepare for annual audit
- Keep your name out of the paper

What is an ASB?

ASBs are formed for the sole benefit of the students

Purpose of an ASB

Conduct activities to benefit students, as long as these benefits do not conflict with the authority and responsibility of the school district

Two Types of ASBs

Organized & Unorganized

- Unorganized
 - Elementary School level
 - Adult Education, Virtual Academy or Continuation HS
 - Principal & Teacher Advisor have authority & make decisions
 - Limited student involvement & decision-making
 - Usually does not have a student council
- Same forms
- Same rules – with the exclusion of student council approval
- Document decisions thru written notes & email

Two Types of ASBs

Organized & Unorganized

- Organized
 - Middle & High Schools
 - Governance is Student Council
 - Student Clubs & Teams
 - Students approve activities, make decisions, spend the \$\$ - decisions made at formal meetings
 - Develop budgets & plan fundraisers
 - Mentoring, Assistance & Guidance from Advisors, Coaches, Teachers & Principal

Who's Involved?

- School District Governing Board
 - Establish board policy
 - Allow formation of ASB
- District Superintendent
 - Implement board policy
- District Office – Accounting Services
 - Oversight & Monitoring
 - Provide procedures, training & forms
 - Site visits, review & audit

Role of the Principal

- Final School Site Approval
- Supervision of Teacher Advisor & Bookkeeper
- Communicate & Enforce Policies
- Provide Supervision, Guidance and Direction
- Ensuring fund-raising events held are appropriate
- Work with Accounting Services regarding training and resolution of audit findings
- Make sure all procedures are followed
- Reporting of any suspected fraud or abuse

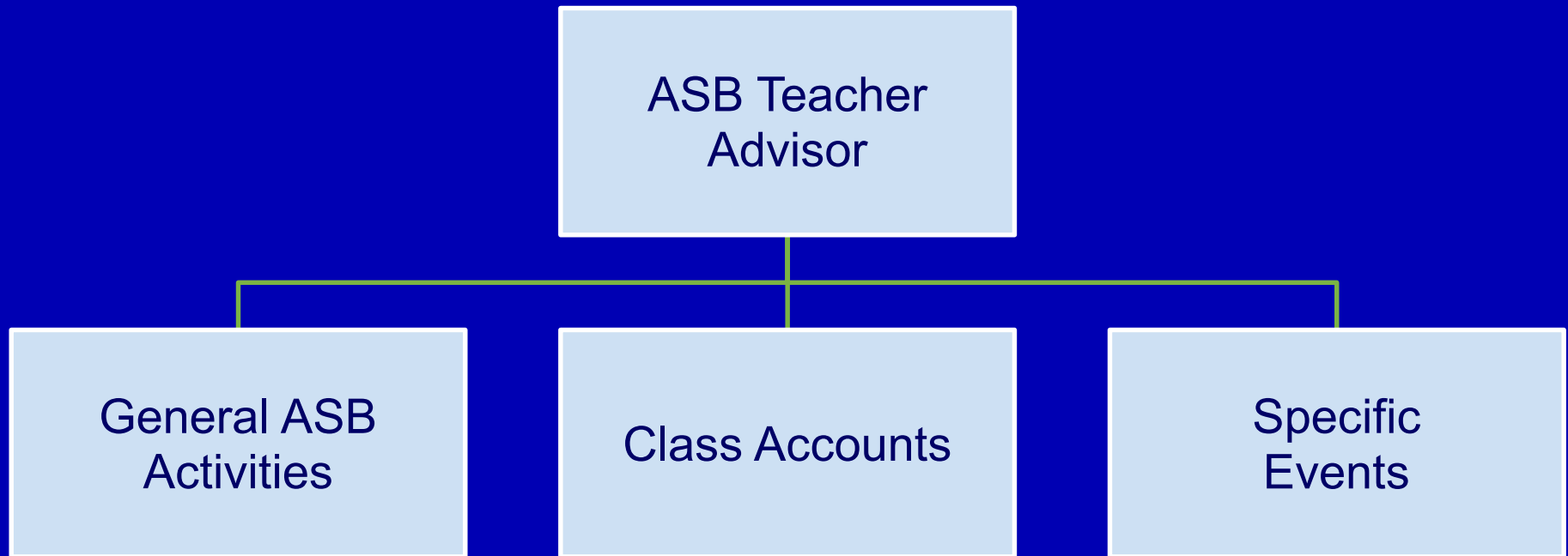
Role of the Teacher Advisor

- Communicate & Enforce the policies and procedures to staff and students
- Responsible for all financial information
- Decide & coordinate fundraising activities
- Determine how funds will be spent
- Consult with & keep Principal informed
- Must be certificated employee

Role of the Students

- Students learn about leadership & planning
- Principal & Teachers are to assist and guide
- Teacher Advisor makes decisions
- Principal has final authority

School Board/Superintendent Business/Accounting Services Principal



Bank Accounts

- Name of ASB organization
- Schools use District Tax ID#
- Two signatures required on all checks
- Deposits made weekly – at a minimum. Review Accounting Services Bulletin #26-001
- Account reconciled by someone who doesn't keep the check register
- Checks not cashed – 6 month stale date
- No Credit or ATM cards
- Notify Accounting Services when opening or closing accounts

Classes, Clubs & Trusts

- Elementary Schools
 - Considered “Unorganized”
 - Class Accounts
 - Clubs are optional
- Secondary Schools
 - Application process recommended
 - Names of officers and advisor
 - Purpose of club
- Advisors must be Certificated

How Do You Document Decisions Made?

Email, Signed Purchase Request & Written Notes

Who, What, When & Why

- Names of those attending
- Item being discussed
- Date, time & place of meeting
- What was discussed & What action was taken

Documentation for Auditors need to tell them what happened and what was decided

ASB Budget

- Outlines the plan for the year
 - Estimated Revenues
 - Estimated Expenses
 - Beginning & Ending Balances
- Approved by Principal
- Should be monitored and changed as necessary
- The following reports are due each fiscal year:
 - Adopted Budget Report – Due November 20th
 - Final Revised Budget Report – Due February 20th
 - Preliminary Budget Report – Due May 20th

Parent & Teacher Groups

- Outside organization providing support to students & district
- Separate from ASB & District
 - Must have their Tax ID#
 - Recommend non-profit status
- Can raise & donate funds
- Cannot charge students – this is a parent organization
- MAY NOT deposit into ASB accounts

Booster or ASB Fundraiser?

I always thought if students are raising funds for their booster club their item for sale had to be sold off campus and ASB items were sold on campus.

But I heard it really depends on who is selling –
students = ASB fundraiser
parents = booster fundraiser

Which is correct?

Answer – Who's Fundraiser Is It?

- Based on EC 51520(a) students can be involved in a fundraiser for a booster club or other outside parent organization, if:
 - it is not during the day
 - not on school grounds
 - it is clear they are raising funds for another organization
 - must be legal for student to be involved

ASB Manual

Chapter 21 – School-Connected Organizations

- Why and how of School-Connected Groups
- Regulations Governing these groups
- Tax Identification Number
- Financial Guidelines
- Solicitations on School Premises
- School District Employees and School Site Interaction
- Donations
- Stipends, Salaries and Consultants

ASBs, Boosters, Budgets, etc?

QUESTIONS?

Fundraising Activities

- FUNDRAISING IS VOLUNTARY
 - You cannot require students to participate in fundraising activities
- All fundraising activities need to be approved by the Teacher Advisors and Principal
- Request for Fundraising Activities & Revenue Potential Forms required with each fundraising request
 - Needed each time you plan to deposit \$\$ into bank account

Fundraising Activities

- InformedK12 forms' ASB Fundraising Request and Revenue Potential must be completed fully & accurately. ASB Technician is responsible to ensure all required supportive documentation is attached.
- ADVANCE APPROVAL - Event should not happen unless approval has been received
- AUDIT REQUIREMENT
 - Follow-up to see how successful fundraiser was by completing Revenue Potential with actual revenue & expenditures

How Does A Fundraiser Get Approved?

- Complete and submit the ASB Request for Fundraising Activities and Revenue Potential Forms for approval through InformedK12
- Approval required by the Principal and the District
- Plan Ahead - District Needs to Receive Form at least **FOUR WEEKS BEFORE DAY OF EVENT**

Types of Fundraising Activities

What Activities are your schools doing?

What Fundraisers are you having?

Teacher Accounts vs. ASB Accounts

- **Teachers cannot conduct fundraisers!**
 - Only the District, School Site & ASB have the authority to fundraise
 - Anything else is a private event and could be taxable to the individual
 - This includes GoFundMe campaigns
- Site staff accounts are not ASB funds
- These funds should never be deposited into your ASB account

Events Not Allowed

consider safety & liability

- **Raffles or Games of Chance**
 - **Some drawings may be considered a game of chance – check with Accounting Services**
- Anything not allowed by board policy
- Mechanical or animal rides
- Games with live targets / water tanks
- Anything involving darts & arrows
- Destruction of cars or similar objects with hammers
- Trampolines or mini-trampolines
- Rentals of district owned equipment or facilities

ASBs and Food Sales

- DURING THE DAY SALES ARE highly regulated
- **During the School Day = 12 midnight until 30 minutes after the school day ends**
- Coordinate with
 - Nutrition Services Department
 - District Wellness Policy
- Food Sales summary of laws:
 - Chapter 3, 10 & 11 FCMAT ASB Manual

Food Sales

- ALL “during the day” food sales
 - Must be nutritious & approved by board
 - Not prepared on campus
 - Must be prepackaged
 - Food items are not sold in lunch program
- A maximum of up to 4 days of food sales may be held each year where one food item may be sold
- Require inventory controls – before & after counts and reconciliation to \$\$ received
- Wellness Policy – Nutrition Services Director will be signing off on all food activities

Gifts & Donations

- Complete and submit a Gift Acceptance Form to Business Services Office
- Hold check/cash in school safe until Board approved. If do not have a safe, contact Accounting Services.
- Amounts that exceed the district limit can be sent to Accounting Services to be held in the safe at the DO
- Accepted by School Board
- Donations from
 - Parent Groups
 - Individual parents and family members
 - Community, Businesses & Others
- Types Of Donations
 - Cash - Equipment – Supplies – could be anything
- Okay to say “*No Thank You*”

Fundraiser Audit Findings

Revenue Potential Forms are not being completed

- How do we fix this?
 - Complete forms (with all information) before event
 - Obtain all signatures
 - Complete “actuals” after event is over

**Revenue Potential Forms need to be
“touched” twice**

Frequently Asked Questions

- Do I need to complete a Revenue Potential if a parent makes a donation?
 - No – Revenue Potential forms are required when you *intend* to deposit \$\$ into your bank account
- I know Revenue Potentials need to be completed after the event. Where can I find the information needed?
 - Revenue can be found from your bank deposits
 - Expenditures can be found from payments made for items used in fundraiser

Fundraisers

Questions about the do's and don'ts of fundraising activities?

Money Handling

- Most ASB fraud is directly related to bad handling of cash & checks & failure to follow internal control procedures
- Good procedures & internal controls discourage theft
- Principal must make sure money handling procedures have been established for all fundraising events
- Teachers & Principal make sure procedures are followed

Money Handling - Proper Procedures

- Internal Controls for cash collections
 - Cash control procedures
 - Proper inventory control of concession items
 - before & after counts and reconciliation to \$\$ received
 - Proper cash handling and physical chain of custody for all cash receipts, review Accounting Services Bulletin #26-001
 - No commingling of receipts from separate events

Cash & Check Handling

- At least two people must count all money
- Use a cash register or Cash Log Sheets
- Use Cash Boxes
- 3-part receipts books
- Pre-numbered tickets
- Use cash boxes – not envelopes
- Do not leave \$\$ lying around – get it deposited immediately – always store in the safe until deposit

Documentation available for Auditors

Money Collected

- All money collected by the ASB must be supported by appropriate documentation
 - Report of Ticket Sales
 - Pre-numbered receipts
 - Sales summary
 - Cash log sheet
- All monies need to be stored in a safe until being deposited
- All money collected should be deposited in a timely manner in order to safeguard the funds

Never!

Make a purchase from cash
collected

Always!

Turn in all cash collected –
then request reimbursement
for purchases made

Timely Deposits

- Once a week and/or each Friday
OR
- When amount reaches \$200 at middle schools
- When amount reaches \$300 at high schools
- District procedures require cash should never be left undeposited over the weekend
- Cash & checks should always be stored in a locked safe

Why is this a big deal?

- Protects Students' Money
- Protects Teacher Advisor
- Protects Principal
- Protects District

Following good procedures should provide evidence money was handled properly

Without this evidence the Principal will not have the information necessary to prove fraud did not occur

Think About The Path

- If you were an outsider or auditor, what 'road map' could you follow from the Point of Collection to the ASB Office to money being deposited?
 - Provide a documentation trail from the first collection of money until that money is deposited
 - Could an outsider follow what has occurred?

Other Monies Received at a School Site

- Do you have other monies coming to the school?
- If not ASB funds – must be deposited timely. Then complete a Report of School District Receipt (BU-100) using InformedK12.

Handling Money - Audit Findings

Cash collection sheet did not show who counted the money

- How do we fix this?
 - At least two people count and sign cash counting sheet
 - Print, sign & date

Handling Money – Audit Findings

Deposits not made timely

12 to 56 days late

- How do we fix this?

- Follow district procedure

Once a week and/or each Friday

OR

When amount reaches set \$ limitation for each school type (Bulletin #26-001)

District procedure requires money is never left un-deposited over the weekend

Handling Money Audit Findings

Cash count sheet amount did not match deposit
for event - \$23.00 off

- How do we fix this?

- At least two people count and sign cash counting sheet
- Confirm amount counted is amount you are supposed to have
- Reconcile back to documentation supporting deposit

Frequently Asked Questions

- I only have \$3.00 in the safe, can I wait until next Friday to deposit?
 - District policy requires all money be deposited each Friday regardless of amount
- I do not have time to count the fundraiser with the teacher – can he just make the deposit?
 - No – ASB procedures require at least two people count all money collected

Money Handling

Any questions on
How Best to Handle the Collection of
ASB Cash & Checks?

What Can You Buy With ASB Funds?

- Fundraising Expenses
- Trips, Events, Activities
- ASB Supplies
- Field trips/excursions & outdoor education/science camps
- Extra-curricular athletic costs
- Items that promote citizenship, leadership, community service, “caught you doing something awesome!”, good behaviors, etc.
- **AVOID purchases linked to curriculum, grades, academics, discipline, or attendance**

What You Can't Buy?

- **CASH awards or gifts (may include gift cards)**
- Attendance Incentives or awards linked to grades or academics
- Salaries and supplies that are the responsibility of the district
- Parent Groups or Booster Club supplies
- Employee lunches, personal items or gifts of any kind for district staff or refreshments for faculty or parent meetings
- Travel & conference expenses for non-ASB events
- Reimbursement for items not allowed by Board Policy

How do you spend the \$\$

- Advisor & Principal decide how to spend ASB funds
- Decisions documented in some kind of minutes or notes
 - Keep for audit
- Pre-approval required before items can be ordered
- Confirm funds are available
- Receive items before paying for them
- Keep documentation available for Auditors

What do you need to pay a bill?

● Pre-approval

- Purchase Request approved by student council
- Checks are also approved by student council

1. Purchase Request – authorization to order
2. Receiving Document – Packing Slip
May be noted on Invoice

3. Detailed Invoice

- Should NOT pay from Statement
4. Any other required paperwork – W9, quotes, etc.
5. Payment should not occur without W9 on file

Contracts

- Contracts are legally binding
- ASB must follow district policies for issuing contracts
- Types of contracts
 - Vending machines
 - Yearbook
 - DJs
- Principal's signature required on all contracts

Employees & Consultants

- Individuals hired by ASB to perform services that are not the responsibility of the district
- If district employee – must run through district payroll - ASB will be billed
- Consultants are not employees – need to obtain W-9 before you should pay them
- 1099s will be issued and filed with IRS – calendar year
- A spreadsheet of Non-Corporation vendor payments are due to Accounts Payable Supervisor every July (January-June) and December (July-December) by December 10th.
- Consultants - contract required – need to be signed by Business Services Office

Donations to Others

- In general, donations are considered a gift of public funds
- A student group, however, may organize a fundraiser to support a charity as long as the event is clearly identified as raising funds to donate to that charity
- If possible, do not run funds through ASB
 - Checks directly to charity
 - Outside group (e.g., PTA)

Frequently Asked Questions

- My items will be delivered during Spring Break. Can I have them shipped to my home?
 - No – if items will be delivered during down-time at the school site – have them sent to warehouse or district office
- The auditors said I need a packing slip, but my online order didn't come with one.
 - Document receipt of goods by printing out your order confirmation and note items received with checkmark, signature & date

Spending ASB dollars

Questions on how you can
spend ASB funds?

Best Practices

- Document all receipts to support bank deposits
- At least two people count all collections
- Report any suspected fraud or abuse
- Change processes based on district audit findings, even if they are not for your school
- Make regular and timely deposits – following district procedures

Best Practices

- Document all decisions made & keep for Auditors
- Two Signatures required on all checks
- Pre-approve of all expenditures
- Bank reconciliation – have a second person review & initial
- Prepare, monitor & revise budget
- Use pre-numbered, 3-part receipt books

Best Practices

- Obtain Approval for all fundraisers
 - Submit ASB Request for Fundraising Activities and Revenue Potential Forms
 - Check for reasonableness – ASB Technicians
 - Can they really raise \$10,000?
- Follow good money handling procedures
- Maintain GREAT financial records – keep them current
- Prepare financial statement (send copy to district office by 15th of the following month)

Best Practices

- Keep all documentation required by auditors
- Follow all the rules, not just the ones you like
- Keep the district office informed
- If you do not know – ask
- Protect yourself & the students by following the rules even if you do not like them
- Do not do anything that does not feel right

Questions?

Other Information you Should Know

District Wellness Policy

- Selling Food. Review BP 5030 (Student Wellness)
- Entrees
- Beverages
- Snacks
- Foods of Minimal Nutritional Value (FMNV)
- Questions – Contact Risk Management

Equipment

- If ASB buys it - ASB stores, repairs & maintains
- What types of equipment
 - Cash registers
 - Golf carts
- Maintain Equipment Inventory
- Would be listed as asset on Balance Sheet

Records Retention

- Permanent Records
 - ASB Constitution, Bylaws & Charters
 - Club Charters & Organization Records
 - Equipment Inventory
- Permanent = forever & forever

Records Retention

- **Other records must be kept 4 years from date of audit (December of each year)**
 - Club & Council minutes
 - Budgets
 - Invoices & Approval Documents
 - Bank statements, deposits slips, cancelled checks & other banking records
- **School Year 2025-26 should be kept until December 2030**
- **Records from 2024-25 can be destroyed January 1, 2030**

Questions?

THANK YOU FOR YOUR PARTICIPATION

We appreciate your involvement in this important work with our students!

