FINANCIAL POLICIES AND PROCEDURES
For Gunn High School Student Clubs

To meet with state law and the requirements of our annual audit, **ALL** student clubs must comply with the following financial policies and procedures.

IN THIS DOCUMENT:

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STUDENT BODY ACCOUNT USAGE:

- Accounts in the SAO are created for student-run organizations.
- Student body accounts may not be used for staff purposes or for academic expenditures.
- All clubs must have submitted a Gunn Student Club Charter Application and received verification that their club was in fact approved before requesting funds or running a fundraiser.
- Only approved clubs and permanent student organizations (teams and publications) may have student body accounts.

INACTIVE ACCOUNTS: Under ASB accounting rules, any funds remaining in accounts after 3 years of inactivity will be transferred to the General ASB Account. This is done because the students who raised the money are no longer here to benefit from it.

CARRYOVER: Under ASB accounting rules, at least 80% of the money raised should be spent before the end of the school year. Carrying over more than 20% of funds requires ASB approval.

CLUB BUDGET AND EXPENSE APPROVAL: All clubs and student organizations with ASB accounts must submit a ***Club Budget Plan*** to the SAO before spending any money. All expenditures must be approved by the majority of club/organization members in the budget and or in the club meeting minutes.

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SPENDING CLUB MONEY: Student organizations can make purchases only after checking their funds with the SAO. If funds are sufficient to cover all costs (including tax and shipping and handling charges), your Teacher Advisor generally will authorize you to make a purchase (remember all expenditures must be approved by the majority of members and be signed by the club Teacher Advisor). The purchaser will need to keep the original receipt for reimbursement and submit it along with a Reimbursement form.

0. **Vendors:** The Teacher Advisor or any club member or their parent/ guardian **MUST NOT** place any orders with any vendors without prior approval. Approval requires a formal club vote in minutes. If the expense does not have the appropriate approvals the Teacher Advisor or students will personally be responsible for payment of items received.

1. **Field trips**: Field trip paperwork must be submitted to the Gunn Admin office and District and have been approved before payment of any conference/ tournament fees, hotel, or other travel expenses. The Teacher Advisor is responsible for collecting and submitting forms.

2. NO BILL WILL BE PAID OR REIMBURSEMENT MADE IF YOU DO NOT HAVE SUFFICIENT FUNDS IN YOUR ACCOUNT.

3. ***ONCE THE EXPENSE HAS BEEN APPROVED BY THE CLUB AND RECORDED IN CLUB MINUTES*** Student organizations can make purchases, for which they will then be reimbursed. *This does NOT apply to Conference/ Hotel Fees – these fees must be paid for by the SAO out of club funds.*

THE SAO CANNOT MAKE CASH ADVANCES so you will need to pay through an through an Amazon Purchase Request or with a Purchase Requisition Form (used for Purchase Orders and Requests for Payment with district credit card).

ONCE EVENT OR TRIP HAS BEEN APPROVED - PURCHASING PROCESS:

ONLINE PURCHASING:

1. See if you can purchase through AMAZON!
- 1.1. **If YES**, then complete Amazon Purchase Request to be ordered through the ASB Amazon Business Account.
- 1.2. **If NO - go to #2**

2. Check to see if the vendor will bill the school or accepts Purchase Orders (PO)
- 2.1. **If YES**; FIll out the Purchase Requisition Form request form and turn in to SAO Budget Secretary
- 2.2. **If NO** and the order is under $600
  - 2.2.1. Can purchase using a personal credit card and be reimbursed (submit Reimbursement Form to the SAO with itemized receipts))
- 2.3. **If NO** and the order is over $600:
  - 2.3.1. Provide Account log-in info and shopping cart along with Purchase Requisition Form

AT NO TIME SHOULD A STUDENT OR THEIR PARENT PAY ON A PERSONAL CREDIT CARD FOR A CHARGE OVER $600 WITHOUT PRIOR APPROVAL FROM THE SAO *(This includes ordering apparel or other materials for activities/ clubs)*

NON-ONLINE PURCHASING (through a VENDOR or Retail Store or for Field Trip Reservations):

1. See if you can purchase through AMAZON!
   1.1. **If YES**, then complete Amazon Purchase Request to be ordered through the Amazon Business Account.
   1.2. **If NO - go to #2**

2. See if you can purchase the items through a vendor on our APPROVED VENDOR LIST (these vendors either will bill us or will accept a Purchase Order).
   2.1. **If YES**, then complete the Purchase Requisition Form and turn in to SAO Budget Secretary Account.
   2.2. **If NO - go to #3**

3. Check to see if the **new vendor** will bill the school or accepts Purchase Orders (PO)
   3.1. **If YES**; FIll out the Purchase Requisition Form and turn in to SAO Budget Secretary
   3.2. **If NO**
      3.2.1. Can purchase from retail store using a personal credit card and be reimbursed (submit Reimbursement Form to the SAO with itemized receipts)

4. **For conference/ travel expenses or purchases over $600 that cannot be paid by Purchase Order:** Fill out Purchase Requisition Form and submit to SAO to be charged on District Card. **AT NO TIME SHOULD A STUDENT OR THEIR PARENT PAY ON A PERSONAL CREDIT CARD FOR TRAVEL EXPENSES**

If you do end up purchasing items that are under $600:

Getting Reimbursed

1. Download a Reimbursement Form or pick up from the SAO.
2. Fill out the form and attach all itemized receipts/ invoices and required documents to the form.
   - **If you purchase food for any activity from a restaurant or store**, you must also provide a list of everyone who attended the activity (students and staff).
   - **If you buy through Door Dash or other online portal or app**, you must print receipt from website portal (no screenshots from your phone)
3. Have your Club Teacher Advisor sign the form in the appropriate spot
4. Bring the Reimbursement form and attached invoices/receipts/lists to the SAO and turn in to the SAO Budget Secretary.

So, When Do I Get My Money? Upon return of the paperwork, the student body treasurer, the SAO Budget Secretary, Mrs. Hall, and the vice principal in charge of the school budget must all sign the check request form before it is submitted to the district. The district writes checks on Wednesdays and will mail the check or return it to the school in approximately two weeks.

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REQUESTING STUDENT BODY FUNDS FROM SEC: If your club wants to host an event that will benefit the majority of Gunn students (at least 51% of the student body), your club can apply for financial assistance with the

SEC to use Student Body funds.

- *EXAMPLE:* an all school educational assembly or activity that will improve school culture (preferably tied to school goals, plan or mission).

The elected ASB officers must approve all requests and funds must be available at the time of your request.

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FUNDRAISING: Approved Clubs and organizations may conduct fundraisers to raise money to pay for club/group activities, food, transportation, and or conference fees.

5. **Appropriate fundraisers** include food sales (within district nutritional guidelines and very strict state guidelines), collecting funds for events held by the club, partnerships with restaurants, and selling ads.
6. **Inappropriate fundraisers** include raffles and lotteries (considered "gambling") and potentially dangerous activities. If in doubt, ask Mrs. Hall or the ASB Treasurer.

ALL FUNDRAISERS MUST BE APPROVED BY THE STUDENT EXECUTIVE COUNCIL (SEC): *In accordance with California State Law. If you wish to run a fundraiser, please complete a fundraising application.*

THE PENALTY FOR HOLDING A FUNDRAISER THAT HAS NOT BEEN APPROVED: Immediate ***STOP*** of sales, loss of profit and possible loss of club status for 1 year.

USING 3RD PARTY PAYMENT SITES (Venmo, Paypal, GoFundMe, and similar): At this time the district has prohibited use of 3rd party payment sites for club and ASB school events. Your club may not collect funds this way and no funds should be running through student or teacher Advisor personal bank accounts.

Instead – you may set up a donation button or a registration form on the Titan Online Store to collect donations for events. Talk with Mrs. Hall about how to set this up.

DONATIONS TO CHARITY:

7. <u>You can raise funds for charitable organizations/ non-profits, but your options are extremely limited</u>. This is because Chartered Clubs are part of the school, which is a government agency. Government agencies cannot donate to non- profits as it is considered a "gift of public funds", which is against State Law. In order to fundraise for a charity, you must:
   - o Prove the charity is a legitimate 501(c)(3) by submitting information to the SAO
   - o Complete an Event/ Fundraiser Request Form by the deadlines set in the SAO
   - o When raising the funds, **only** collect checks made out to the organization directly, **OR** direct donors to the charity's website, **OR** the organization rep can be on site to collect cash directly for the event.
8. <u>You will not be allowed to compete with another organization</u> (i.e. Selling the same item at the same time). If you have a specific date in mind, you also need to have an alternate date ready in case your first choice is not available.

FOOD SALES ON CAMPUS: Review the food sales guidelines if you wish to hold a food sale during the school day. State law governing food sales does not apply if the fundraiser is being sold ½ hour after school until midnight.

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STEPS TO HOLDING A FUNDRAISER

BEFORE THE FUNDRAISER:

9. ***DO NOT ORDER ITEMS TO SELL OR ADVERTISE*** *until your have received notice from the ASB Treasurer that your application has been approved.*

10. **Request a Cash Box** (forms available in the SAC) from the SAO Budget Secretary, a minimum of 24 hours before your event.

11. If you are selling tickets of any kind, they must be pre-numbered.

12. **All advertisements (posters and flyers) must be stamped by the SAO before they are hung up and must be removed on the last day of the event.**

DURING THE FUNDRAISER:

13. **Your club Teacher Advisor must be present** during your fundraiser if your fundraiser is in a building on campus, after 4:00 PM on campus during the school day, or off site.

14. You must keep a record of the number of items sold and monies collected. See SAO Budget Secretary, for the sales record form. This is for inventory and cash accountability purposes. Include this form when you return the cash box, with all money inside.

IMMEDIATELY AFTER THE FUNDRAISER:

15. **All money collected** must be turned in to the Budget Secretary immediately following your event or on the Monday morning after a weekend event. (Do not keep money in a classroom or on your person). Tally the funds on a Deposit Slip and have your Teacher Advisor sign as to verify the amount is correct, then turn in to the SAO Budget Secretary.

16. All funds will be deposited in your account. Again, this is for accountability purposes.

17. **DO NOT PAY BILLS OR MAKE REIMBURSEMENTS OUT OF THE CASH BOX**. Once the funds have been accounted for and deposited in your club account, you may turn in receipts for reimbursement.

18. You must clean up after your fundraiser/event or your club/organization will be charged janitorial fees!

SCROLL DOWN TO THE NEXT PAGE FOR THE FOOD SALES REGULATIONS FOR PAUSD.

P.A.U.S.D. NUTRITIONAL GUIDELINES FOR FUNDRAISERS INVOLVING FOOD

MIDDLE/HIGH SCHOOL – FOOD RESTRICTIONS

References: *Education Code* sections 49430, 49431.2, 49431.7, *California Code of Regulations* sections 15575, 15577, 15578, *Code of Federal Regulations* sections 210.11, 220.12

A **middle/junior high** contains grades 7 or 8, 7 to 9, 7 to 10. A **high school** contains any of grades 10 to 12.
Effective from midnight to one-half hour after school.
Applies to **ALL** foods sold to students by any entity.
Sold means the exchange of food for money, coupons, vouchers, or order forms, when **any part** of the exchange occurs on a school campus.

Compliant foods:

1. **"Snack"** food items must be:
   - **a.** ≤ 35% calories from fat (except nuts, nut butters, seeds, reduced-fat cheese, dried fruit+nut/seed combo), **and**
   - **b.** < 10% calories from saturated fat (except reduced-fat cheese, dried fruit+nut/seed combo), **and**
   - **c.** ≤ 35% sugar by weight (except fruit*, non-fried veggies, dried fruit+nut/seed combo), **and**
   - **d.** < 0.5 grams trans fat per serving (no exceptions), **and**
   - **e.** ≤ 230 milligrams sodium (no exceptions), **and**
   - f. ≤ 200 calories per item/container (no exceptions)

   AND must meet <u>one</u> of the following
   - **g.** Be a fruit, vegetable, dairy, protein, or whole grain item** (or have one of these as the first ingredient), **or**
   - **h.** Contain ≥ 10% DV for calcium or potassium or Vitamin D or dietary fiber (criteria applicable through 6/30/16), **or**
   - i. Be a combination food containing at least ¼ cup fruit or vegetable.

2. **"Entrée"** food items must be:
   - **a.** Meat/meat alternate and whole grain rich food; **or**
   - **b.** Meat/meat alternate and fruit or non-fried vegetable; **or**
   - c. Meat/meat alternate alone (cannot be yogurt, cheese, nuts, seeds, or meat snacks = these are considered a "snack"),

   AND

   An individual entrée sold by District/School Food Service the day of or the day after it appears on the reimbursable meal program menu must be:
   - **a.** ≤ 400 calories, **and**
   - b. ≤ 4 grams of fat per 100 calories
   - c. < 0.5 grams trans fat per serving

   An entrée sold by Food Service if not on the menu the day of or day after or any other entity (PTA, student organization, etc.) must be:
   - **a.** ≤ 35% calories from fat, **and**
   - **b.** < 10% calories from saturated fat, **and**
   - **c.** ≤ 35% sugar by weight, **and**
   - **d.** < 0.5 grams trans fat per serving, **and**
   - **e.** ≤ 480 milligrams sodium, **and**
   - f. ≤ 350 calories

   AND must meet <u>one</u> of the following
   - **g.** A fruit, vegetable, dairy, protein, or whole grain item (or have one of these as the first ingredient), **or**
   - **h.** Contain ≥ 10% DV for calcium or potassium or Vitamin D or dietary fiber (criteria applicable through 6/30/16), **or**
   - i. Be a combination food containing at least ¼ cup fruit or vegetable

If exempt food(s) combine with nonexempt food(s) or added fat/sugar they must meet ALL nutrient standards above.

* Dried blueberries cranberries, cherries, tropical fruit, chopped dates or figs that contain added sugar are exempt from fat and sugar standards. Canned fruit in 100% juice only.

** A whole grain item contains:
- a. The statement "Diets rich in whole grain foods… and low in total fat… may help reduce the risk of heart disease…," or
- b. A whole grain as the first ingredient, or
- c. A combination of whole grain ingredients comprising at least 51% of the total grain weight (manufacturer must verify), or
- d. At least 51% whole grain by weight.

Non-compliant foods may be sold from one-half hour *after school* through midnight.

CHECK YOUR DISTRICT'S WELLNESS POLICY FOR STRICTER RULES.

Groups or individuals selling foods/beverages to students must keep their own records as proof of compliance.

MIDDLE/HIGH SCHOOL – BEVERAGE RESTRICTIONS

References: *Education Code* Section 49431.5, *California Code of Regulations* Section 15576, *Code of Federal Regulations* sections 210.10, 210.11, 220.8, 220.12

A **middle/junior high** contains grades 7 or 8, 7 to 9, 7 to 10. A **high school** contains any of grades 10 to 12.
Effective from midnight to one-half hour after school.
Applies to **ALL** beverages sold to students by any entity.
Sold means the exchange of food for money, coupons, vouchers, or order forms, when **any part** of the exchange occurs on a school campus.

A compliant beverage must be marketed or labeled as a fruit and/or vegetable juice, milk, non-dairy milk, water, or electrolyte replacement beverage/sports drink AND meet all criteria under that specific category.

Compliant beverages:

1. Fruit or Vegetable juice:
   - **a.** ≥ 50% juice **and**
   - b. No added sweeteners
   - c. ≤ 12 fl. oz. serving size
2. Milk:
   - **a.** Cow's or goat's milk, **and**
   - **b.** 1% (unflavored), nonfat (flavored, unflavored), **and**
   - **c.** Contains Vitamins A & D, **and**
   - **d.** ≥ 25% of the calcium Daily Value per 8 fl. oz, **and**
   - e. ≤ 28 grams of total sugar per 8 fl. oz.
   - f. ≤ 12 fl. oz. serving size
3. Non-dairy milk:
   - **a.** Nutritionally equivalent to milk (see 7 *CFR* 210.10(d)(3), 220.8(i)(3)), **and**
   - **b.** ≤ 28 grams of total sugar per 8 fl. oz, **and**
   - c. ≤ 5 grams fat per 8 fl. oz.
   - d. ≤ 12 fl. oz. serving size
4. Water:
   - a. No added sweeteners
   - b. No serving size limit
5. No-calorie Electrolyte Replacement Beverages (**NOT ALLOWED IN MIDDLE SCHOOLS**)
   - a. Water as first ingredient
   - b. ≤ 16.8 grams added sweetener/8 fl. oz.
   - c. ≤ 5 calories/8 fl. oz. (or ≤ 10 cal/20 fl. oz.)
   - d. 10-150 mg Na+/8 fl. oz.
   - e. 10-90 mg K+/8 fl. oz.
   - f. No added caffeine
   - g. ≤ 20 fl. oz. serving size
6. Low-calorie Electrolyte Replacement Beverages (**NOT ALLOWED IN MIDDLE SCHOOLS**)
   - a. Water as first ingredient
   - b. ≤ 16.8 grams added sweetener/8 fl. oz.
   - c. ≤ 40 calories/8 fl. oz.
   - d. 10-150 mg Na+/8 fl. oz.
   - e. 10-90 mg K+/8 fl. oz.
   - f. No added caffeine
   - g. ≤ 12 fl. oz. serving size

Non-compliant beverages may be sold from one-half hour after school through midnight.

MIDDLE/HIGH SCHOOLS – STUDENT ORGANIZATIONS

Reference: California Code of Regulations Section 15501

Effective from midnight to one-half hour after school.
Applies ONLY to food and beverage sales by student organizations.

1. Up to **three categories** of foods or beverages *may* be sold each day (e.g., chips, sandwiches, juices, etc.).
2. Food or beverage item(s) must be **pre-approved** by governing board of school district.
3. Only **one student organization** is allowed to sell each day.
4. Food(s) or beverage(s) **cannot** be **prepared on the campus**.
5. The food or beverage categories sold **cannot** be the same as the categories **sold in the food service program** at that school during the same school day.
6. In addition to one student organization sale each day, any and **all student organizations** may sell on the **same four designated days** per year. School administration may set these dates.