

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**


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**MEMORANDUM**

**Fiscal Services Memo 16-02
Via E-mail Only**

Date: April 15, 2016

TO: Chief Business Officers

FROM:  Elias Regalado, Director
Fiscal Standards and Accountability

SUBJECT: **Accounting Advisory** - Student Representation Fees adopted on or after January 1, 2014 – Accounting and Distribution of Fees

Education Code section 76060.5 authorizes the governing body of a student body association established pursuant to Education Code section 76060 to order an election be held to establish, or adopt a revised student representation fee of two-dollars (\$2) per semester. If adopted, this fee should be collected by the District before, or at the time of registration and deposited in the Student Representation Fee Trust Fund in accordance with the California Community Colleges Budget and Accounting Manual. These funds shall be expended to provide support for governmental affairs representatives of local or statewide student body organizations.

For student representation fees adopted on or after January 1, 2014, one dollar (\$1) of every two-dollar (\$2) fee collected shall be expended to establish and support the operations of a statewide community college student organization recognized by the Board of Governors (BOG) of the California Community Colleges. Districts must distribute this portion of the fee to the BOG before February 1 of each year.

Student body organizations that adopted a student representation fee before January 1, 2014, will retain the authority to continue to receive the one dollar (\$1) fee as authorized pursuant to the Education Code as it read before January 1, 2014. Student body associations established as authorized under Education Code section 76060 may no longer adopt a \$1 dollar fee (versus a \$2 fee) on or after January 1, 2014. Student body organizations that have not adopted the two-dollar (\$2) fee are not required to distribute a portion of the one dollar (\$1) fee to the BOG.

Each year Districts must prepare a separate accounting summary of all revenue collected from the student representation fee and the expenditures of the proceeds for this fee.

Additionally, this summary must: (1) include the amount distributed to the BOG (as applicable), (2) be presented at a meeting of the District's governing board, and (3) be posted to the District's web site. This may be accomplished by completing the attached form, and presenting and posting this information with the district's budget, similar to the way Districts currently present and post Proposition 30 information (Education Protection Account).

Districts may retain a portion of the fees collected equal to the actual cost of administering these fees up to, but not more than seven percent (7%) of the fees collected.

The appropriate portion of "two-dollar" (\$2) fees collected for the preceding fiscal year shall be distributed to the BOG on or before February 1. Please note, this will require districts that have established a \$2 student representation fee to book an accounts payable prior to closing their books for the applicable fiscal year. The summary report described above will serve as the districts' supporting documentation to remit payment to the BOG by February 1 of each year. Please note that our office is currently working to integrate this process within the Annual Financial and Budget Report (CCFS-311), which will allow districts to generate an invoice for submission of annual payments to the BOG.

Please remit your payment to:

California Community Colleges Chancellor's Office
Attention: Accounting
1102 Q Street, Suite 4400
Sacramento, CA 95811

For additional guidance and information, please be sure to review all applicable Education Code (sections 76060 et seq.) and California Code of Regulations, Title 5 provisions (sections 54801 et seq.), and the Budget and Accounting Manual (BAM). If you have any questions about these fees, please contact Christine Atalig at (916) 327-5772 or email at catalig@cccco.edu.

SAMPLE ACCOUNTING SUMMARY FORM:

REPRESENTATION FEES

Fiscal Year 20XX-XX

Representation Fees Collected by the District \$XXXXX

Date of Election if \$2 fee established XX/XX/XX

Expenditures:

Wages and benefits	\$XXXXX	
Supplies	XXXXX	
Travel and services	XXXXX	
Payment to BOG *	XXXXX	
Administrative Fees	XXXXX	
Other	XXXXX	
Total		XXXXX

***Note:** For student body organizations that have adopted a \$2 representation fee, \$1 of every \$2 fee collected must be distributed to the BOG before February 1 each year to establish and support the operations of a recognized statewide community college student organization. The district may retain a portion of the fees collected and deposited pursuant to Education Code Section 76060.5 that is equal to the actual cost of administering these fees up to, but not more than, 7 percent of fees collected.