

# **STUDENT BODY ORGANIZATIONS:**

## **PROCEDURE MANUAL**

Prepared by  
Accounting and Payroll Department

Revision date: 12-12-2014

The purpose of this manual is to give guidance to staff and students involved with associated student body organizations, with the goal of ensuring student funds are adequately protected and appropriately spent.

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# **Chapter 1**

## **GENERAL**

1.0 Definition. A recognized student body organization is one that has been approved in accordance with District Regulation 7704.15-R.

2.0 Responsibility. Each student organization shall be responsible for the management of its financial affairs in accordance with these rules and regulations.

3.0 Basic Purpose. The basic purpose for raising and expending student body money is to promote the general welfare, morale, and educational experience for the student body as a whole.

4.0 Audits. All records and documents pertaining to the financial affairs of the student body organizations shall be retained and made available to the Controller and the District auditor upon request.

5.0 Retention of Records. Records will be maintained no less than the minimum amount of time per the CASBO Records Retention Manual.

1.0 Definitions: For the purposes of this manual the position of Junior High School Administrative Assistant is assumed to do the same duties as the ASB Accounting Technician. However, the position of Administrative Assistant is not referenced specifically in the manual.

When the word 'designee' is used in this manual it is referring to an administrator (i.e. assistant principal) position.

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## **Chapter 2**

### **BUDGETS**

1.0 Budget Preparation. Each student organization, including the student store, shall carefully list and estimate 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.

2.0 Budget Approval.

2.1 The budget for the next school year shall be prepared and delivered to the principal or designee on the standard budget form by the end of the current school year. This must be done before earning or spending any money for the next school year. The student council or cabinet, and principal or designee, shall review each budget to determine that it is not in violation of the District and school policies, rules and regulations. Upon such determination, the budget when signed by the principal or designee shall be put into effect.

By June 30, the next year's budget for the general ASB account, the student store, and the yearbook must be submitted to the Controller's office for review.

3.0 Budget Monitoring.

3.1 The annual student organization budget is to be formally amended by the student council as necessary. Any expenditure that exceeds the amount appropriated for a budget category must have the prior approval of the student governing body. Approval is sought by requesting an increased appropriation in the appropriate budget category, not by requesting approval for the purchase of a specific item.

3.2 Fund deficits must be avoided. When necessary deficits occur for an individual club, they should be eliminated before additional expenses are incurred and before the end of the school year.

3.3 The reserve for each club and account must be calculated individually. If the reserve balance is calculated to be more than 20% of budgeted revenues, then the Request to Carry Over Excess Ending Balances form must be completed and submitted to the Controller's office for review. An explanation of why the carryover is necessary and plans to spend the carryover must be attached. This form should be submitted by the end of September 30.

Budget Carryover Request Form

(Name of School)

(Name of Club)

**Request to Carry Over Excess Ending Balances**

**Fiscal Year:** \_\_\_\_\_

- I. The following organization requests approval to carry over an amount in excess of the district's 20 percent of expenditures limit. Reserves should be between 10% and 20% of budgeted annual revenue.

Club/Organization: \_\_\_\_\_

Club Advisor: \_\_\_\_\_ Date: \_\_\_\_\_

- II. Calculation of Excess Carryover

A. Prior year reserve balance: \_\_\_\_\_

B. 20 percent of annual budgeted revenue: \_\_\_\_\_

C. Amount of excess carryover (A minus B): \_\_\_\_\_

- III. Explanation: Attach a written explanation of how this club/account will decrease the excess carryover to an amount less than the 20% maximum allowed.

Report prepared by club representative: \_\_\_\_\_  
Signature and Date

Report reviewed by club advisor: \_\_\_\_\_  
Signature and Date

Approved by principal/site administrator: \_\_\_\_\_  
Signature and Date

Presented and recorded in Student Council Minutes: \_\_\_\_\_  
Signature, Title and Date

Approved by district business office: \_\_\_\_\_  
Signature and Date

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## **Chapter 3**

### **Sources of Funds and Allocation of Proceeds**

#### 1.0 General.

1.1 It is recognized that, in addition to dues and assessments accruing to several student organizations, it is essential that the student body, or a student organization in some instances, be authorized to promote income producing activities. Some of these will be for the primary purpose of producing income for specific goals, while others will be for the general morale, entertainment, or cultural development of the students and the community.

1.2 In general, fundraising activities will be promoted on the campus or in connection with school sponsored events. Community sales and off-campus events may be promoted only upon the approval of the site principal and compliance with local city requirements.

1.3 The primary motive for promoting fundraising activities shall be the general welfare of the student body or the sponsoring organization as a whole. Activities intended for the personal benefit of members of an organization or District employees shall not be permitted.

1.4 Each fundraising activity shall be approved by the student council or cabinet, including the manner in which the net proceeds will be allocated. The student council or cabinet has the right to determine the percentage, if any, of the net proceeds realized by student organizations from concessions and the use of school facilities that shall be allocated to the general student account. Activities not listed in the budget of the sponsoring organization shall be approved by the principal or designee. If the activity is to be conducted in the community, or off-campus, it shall also be approved by the site principal and in compliance with local city requirements. A revenue potentials form is to be completed before beginning any fund raising event.

1.5 In determining the allocation of the net proceeds from an activity, the following factors shall be considered by the student council or cabinet:

1.5.1 Cultural. The students participating in cultural activities, such as musical and drama programs, receive personal pleasure and public recognition from participating in the activity.

1.5.2 Educational. The students participating in educational activities, such as those promoted by student clubs, receive special educational training and experience through such participation.

1.5.3 Service. The students participating as members of service groups perform a valuable service to the organization sponsoring the event they serve. Their time is confined to the service and they are deprived of enjoying the event as other students do. Therefore, they may be given recognition through service points.

## 2.0 Cooperative Activities

2.1 There are several school-related activities which contribute to the general welfare of the student body, but which are not student body activities. In some instances, the sponsoring group has little relation to the student body and involves little or no student participation. It is in the best interests of the student body that benefits of such activities be secured for the school. Some of these are organizations such as the P.T.A., Booster Club, and Alumni Association, and the activities are fairs, carnivals, recycling, and food sales. All such organizations are separate legal entities and shall be organized by an act of Congress or under the laws of the State.

2.2 Any student body may cooperate with such groups to the extent of assisting with sales of tickets, provided the basis for distributing net proceeds is agreed upon by the student body and said group and the activity is approved by the Superintendent.

3.0 Fund Raising Activities and Other Sources of Funds. Student organizations may conduct the activities listed below for the purpose of raising money, and may receive funds from the sources listed below, subject to the conditions and limitations stated.

3.1 Concessions. Merchandise may be sold on the campus, or at the school events. The net proceeds from sales shall be distributed as determined by the student cabinet and the principal or designee.

3.2 Equipment Rental. Rental fees may be charged to outside groups using student-purchased equipment, such as public address systems, stage settings, etc., at reasonable rates fixed by the student council or cabinet. The net proceeds shall be distributed as determined by the council or cabinet.

3.3 Vendor Contracts. Any student body may contract with vendors to take individual or group pictures of students for the annual, for major events, and/or for identification purposes. The organization may also contract with vendors to provide caps and gowns, graduation announcements, class rings, and yearbooks. Each contract award shall be on competitive quotes or proposals received on specifications prepared by the contracting school, shall have the approval of the principal of the school, and shall be provided to the Director of Purchasing. The award can be extended for up to a total of three (3) years, at which time new quotes or proposals are required.

3.4 Student Body Store. The student body store is a part of the distributive education instructional program and is intended to provide practical experience to the students. Any student body may conduct a student body store, including the purchase and sale of merchandise, provided this and other applicable District policies and regulations are complied with. A certificated employee is required to supervise students operating the student store at all times.

If necessary PTA members may assist with the student store. However, they are volunteering their time and may not be reimbursed, or given any gift. The parent volunteers must receive clearance through the Human Resources department prior to assisting in the store. The ASB must give approval for the PTA's involvement. A certificated employee must still supervise the store. No proceeds may be given to the PTA.

Net proceeds shall be distributed to other student body funds as determined by the student council or cabinet. Expenditures from student store funds shall be for student store operations only.

3.5 Vending Machines.

3.5.1 No vending machines may be on campus without prior approval of the Director of Purchasing. The net proceeds from vending machine sales shall be general student body money, or can be distributed to other student body funds as determined by the student council or cabinet. The distribution of net proceeds requires the approval of the principal or designee.

3.6 Athletics. The net proceeds from the sale of tickets to games, guarantees received from schools visited, radio and television rights, game program sales, and game merchandise concessions shall be distributed as determined by the student council or cabinet.

3.7 Entertainment, School Parties, and Dances. It is the responsibility of the schools to organize and maintain social activities for students which will give every student an opportunity to participate and will be planned so that every student may reasonably feel that he or she is wanted as a member of this particular social activity.

By and large, the schools should plan school parties which do not concentrate solely on one activity, such as dancing, but for which arrangements are made to meet the interest and obtain the participation of a wide spectrum of students, provided that the students conduct themselves in accordance with school behavior standards.

In the case of dances, every effort should be made on the part of the faculty and parent sponsors to obtain as wide a participation in the dances as possible through mixers and other appropriate plans. School dances should be planned at minimum expense to encourage students to participate. The schools should not encourage highly formal dances or the general attitudes and actions that are often found in college and adult dances, which are inappropriate for high school students.

Parties and dances will be held under school direction and faculty sponsorship of the students participating. Dances and parties will be held either on an AUHSD campus or at locations recommended by the student body and approved by the campus administrators.

3.8 Student Body Publications. The printing and sale of school newspapers and other such student publications are authorized upon specific approval of the principal or designee. Printing can be done by the District Graphic Arts Department or by a vendor. Contracts for printing shall be on competitive quotes received on specifications prepared, and the award shall have the approval of the principal of the schools. The selling price shall be such that the maximum number of students may benefit from the publication. The net proceeds shall be distributed as determined by the student council or cabinet.

3.9 Community Sales and Off-campus Fundraising Projects. Fundraising activities of this nature require the approval of the site principal and compliance with local city requirements of the city in which solicitation of funds will be made.

3.10 Carnivals. Carnivals held on school property require the approval of the site principal and compliance with local city requirements of the city in which the carnival is held.

3.11 Lottery and Games of Chance. The Penal Code prohibits lottery, games of chance, and other forms of gambling. Bingo must be licensed to an adult group, thereby prohibiting student body organizations from being involved in this activity.

3.12 Donations. All donations of money or property from individuals and organizations shall be formally accepted by the Board of Trustees. The items received must have a legitimate use in the school program and must not in any way conflict with it. The receipt, use, and disbursement of donations are subject to the same accountability as are other receipts and disbursements. Ed Code 41032.

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## **Chapter 4**

### **Money Collection and Banking**

#### **1.0 Receipts.**

1.1 Receipts shall be issued for all cash belonging to any student body organization, for which student organizations are accountable. Money received is counted with the purchaser present and a receipt is issued at that time. The receipt shall show the name of the payer; the date received; the purpose for which money is paid; the amount; the organization affected; and the person receiving the money. There may be events for which receipts are not practical. When a receipt is not practical one of the methods under the Specific Control Procedure section must be used.

1.2 Receipt forms are issued by the ASB Accounting Technician to those authorized to collect money. Receipt forms shall be prenumbered and kept in a secure location. Each person receiving forms shall account for them as directed.

1.3 Prenumbered receipts and tickets are to be printed by the district printing department or an outside printer. They are not to be printed by the school.

1.4 All money collected by student body organizations and the student store shall be turned over, on a daily basis and intact, to the ASB Accounting Technician.

1.5 Goods (including tickets) ordered, sold, and cash received shall be reconciled for each activity by two people. This is also done on a daily basis for the student store. If incentives or coupons are issued by the student store to its customers, incentives issued shall be reconciled to incentives received at the end of the promotion.

1.6 Cash collected by the ASB Accounting Technician is to be in a sealed bag and supported by: the fundraiser/student store reconciliation form; copies of the receipts issued and voided or the cash register tapes; and a documented count of the cash. The completed revenue potentials form is to be turned in at the end of the fundraiser.

1.7 Cash collected shall be counted with the depositors present, and a receipt issued at that time.

1.8 Good internal controls over cash receipts discourage theft or loss of the student body assets.

1.9 Whenever cash or checks will be collected, some cash control procedure must be established. The specific procedure will depend on the type of fundraising activity (see II - Specific Control Procedures) and the type of cash receipt.

1.10 The ASB Accounting Technician is responsible for receiving all cash/checks from the student body advisor and depositing the funds. All deposits should be recorded immediately in the student body accounts.

1.11 A receipt should always be given to student body advisors for any cash/checks turned in to the ASB Accounting Technician. The ASB Accounting Technician should maintain a receipt book which is used exclusively to give receipts to the student advisors when funds are turned in.

1.12 Personal checks may never be cashed from the cash collected.

1.13 Purchases may never be made from cash collected. All purchases must be made using the procedures outlined in the ASB Manual.

1.14 When checks are received, the checks should be immediately endorsed "For Deposit Only."

1.15 Cash/checks collected should be deposited the same day if possible. 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.

1.16 The ASB Accounting Technician is responsible for providing any materials the ASB advisor needs for fund-raising events.

## 2.0 Deposits.

2.1 All cash received by student organizations shall be deposited directly into the appropriate student organization account, in a bank approved by the Board of Trustees.

2.2 Each deposit shall be in the amount of the receipts since the last deposit was made. No expenditures are to be made directly from cash receipts. Checks from individuals cannot be cashed from student body money; however, checks made out to the principal or designee for the ASB petty cash fund (see "Petty Cash Fund" section) can be cashed by the payee.

2.3 Deposits to the bank shall be made daily where practicable. Money is not to remain on campus over holidays or weekends. Money not immediately deposited is to be stored safely in a vault or safe with limited access.

2.4 If there is an agreement that an outside organization (such as a booster club) is to spend any portion of the proceeds from a fund raiser, such an organization must be organized by an act of Congress or under the laws of the State. There must be a written agreement approved by the ASB, and signed by the principal and the outside organization as to the split of the proceeds and the purpose of the split. The proceeds are to be deposited first, in full, into the student organization's accounts. Then the appropriate portion of the proceeds can be transferred, by student body check, to the other organization.

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

2.6 Checks returned by the bank for insufficient funds, a closed account, or any other reason, shall be charged to the appropriate student organization fund. Immediate and reasonable attempts must be made to collect cash from the maker of a

returned check. A returned check is surrendered to the maker only when cash is received to replace it. Replacement checks are not acceptable, and the returned check is not to be re-deposited (bank charges are incurred). If the check is collected upon, then the same student fund is credited.

### 3.0 Savings and Investments.

3.1 The checking account balance must be reviewed frequently to determine whether excess funds should be invested in higher earning accounts. The funds of student body organizations may be placed into savings or investment accounts in a bank or other financial institution approved by the Board of Trustees. These accounts must be in compliance with state law applying to school district investments. Any withdrawal or transfer from savings or investment accounts may only be for deposit into another authorized student body account, and requires the same approvals as for a student body check. The following procedures must be followed:

1. The account signers must be changed when there is a change in the site administration.
2. Two signatures are required to withdraw funds.
3. Savings account statements when received must be submitted with the monthly ASB reports to the Accounting Department.
4. The savings account statement balance must balance to the ASB general ledger savings account balance.

3.2 Interest earned shall be prorated to the various student activity accounts or credited as revenue to the general student activity fund.

### 4.0 SPECIFIC CONTROL PROCEDURES

CONTROL PROCEDURE	TYPE OF ACTIVITY
Prenumbered Tickets	Dance Entertainment Events Car Wash Athletic Event
Cash Register	Sale of advertising space Candy sale
Prenumbered Receipt Book	Car wash Candy sale
Tally Sheets	Publication sale Car Wash Candy sale

#### 4.1. PRENUMBERED TICKETS

**Manner of Control:** When prenumbered tickets are used, a ticket is given each time a purchase is made (example, a student purchases a seat at an athletic



event and is given a ticket when the student pays for the seat). At the end of the event, the total number of tickets sold are counted and compared to the amount of cash collected.

Tickets should be stored and controlled by the ASB Accounting Technician and issued to student advisors prior to each event.

A. When prenumbered tickets are used, the ASB Accounting Technician must maintain a record of the beginning and ending ticket numbers on all ticket books or rolls of tickets issued to student advisors. Ticket Inventory ASB Form 4-1 shown on page 4-7 should be used to control the inventory of ticket books or rolls.

B. When cash is turned in for a fundraising event, two forms must be completed and turned in to the ASB Accounting Technician with the cash and the remaining tickets:

1. The Report of Ticket Sales form (ASB Form 4-2 on page 4-8)

This report is used to account for all of the tickets used and to compare the number of tickets sold to the amount of money collected.

2. The ASB Cash Count Form (ASB Form 4-3 page 4-9)

This report is used to count and total the cash and checks collected.

C. Any cash shortages or overages reported on the Report of Ticket Sales (and on the Cash Count Form) should be investigated by the Student Activity Advisor immediately.

D. The ASB Accounting Technician should verify the information on the Report of Ticket Sales including the number of tickets sold.

E. The ASB Accounting Technician should verify the information on the Cash Count Form recounting the cash and checks turned in for deposit.

F. When the ASB Accounting Technician has completed the review of the information on the Report of Ticket Sales and the Cash Count Form, the ASB Accounting Technician should sign the forms and give a copy to the student advisor.

G. For events which have tickets for sale at different prices, different colored tickets should be used. Each separate roll of tickets must be accounted for, but the same report form may be used for all ticket sales at the same event.

H. The ASB Accounting Technician maintains the original copies of the Report of Ticket Sales and the Cash Count Form with the copy of the deposit as a record of the nature of the deposit.

## 4.2 CASH REGISTERS

**Manner of Control:** Each time a sale is made, the sale is rung up on the cash register.

At the end of the day, the cash register tape should equal the amount of cash collected.

- A. When cash registers are used, all cash/checks collected during the day should be counted and reported on the Cash Count Form.
- B. Any differences (shortages/overages) between the cash register tape and the amount counted and reported on the Cash Count Form should be investigated by the student body advisor immediately.
- C. The ASB Accounting Technician should verify the information on the Cash Count Form by recounting the cash and checks.
- D. A copy of the Cash Count Form should be given to the student advisor once the information has been verified.
- E. The cash register tape and the original copy of the Cash Count Form are attached to the copy of the deposit which is retained at the school site to substantiate the amount and nature of the deposit.

### 4.3 PRENUMBERED RECEIPT BOOKS

**Manner of Control:** When a sale is made, a receipt is given to the person making the purchase once the cash is received. All of the receipts issued are reconciled to the amount of cash collected for the event.

- A. Prenumbered receipt books are available at office supply stores. The receipt books usually come in duplicate or triplicate; it is best to purchase the books with the receipts in triplicate.
- B. When prenumbered receipt books are used, the ASB Accounting Technician must maintain a log to record information on the use of the receipt books. ASB Form 4-4, the Receipt Book Log shown on page 4-11 is a sample log which should be used to control the prenumbered receipt books.
- C. Whenever a receipt book is issued or returned, it must be noted in the Receipt Book Log.
- D. The receipts in the receipt book (in triplicate) should be issued as follows:
  - 1. One copy is given to the person making the purchase.
  - 2. One copy is turned in with the cash.
  - 3. One copy stays in the receipt book.
- E. Receipts must never be issued out of numerical sequence.
- F. All receipts must include the name of the purchaser, the date, the description and number of items sold, the total cash collected, and the person who received the money and issued the receipt.
- G. If a mistake is made on a receipt, it should be marked "Void". Two copies of the void receipt remain in the receipt book and one copy is turned in with the other receipts and the cash/checks.

H. All cash/checks should be turned in to the ASB Accounting Technician daily for deposit. When cash/checks are turned in for deposit, all receipts issued must accompany the cash/checks. A Cash Count Form must be completed and turned in with the receipts.

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

J. At the end of the fundraising event, all receipt books must be turned in to the ASB Accounting Technician. All receipts issued from the receipt books must be reconciled to the amount of cash turned in for deposit.

#### 4.4 TALLY SHEETS

**Manner of Control:** A tally mark is made on a tally sheet each time a sale is made. At the end of the event, the total number of marks on the tally sheet is compared to the cash collected for the event.

A. For some fundraising events, it is not possible to use prenumbered tickets, cash registers, or receipts. In these instances, a tally sheet may be appropriate. For example, if a club is going to hold a bake sale, a tally sheet should be used (see Tally Sheet on ASB Form 4-5 on page 4-13).

B. As items are sold, students mark the sale on the tally sheet.

C. At the end of the fundraising event, the information on the tally sheet is totaled and the cash is counted.

D. Any cash overages/shortages noted on the tally sheet should be investigated by the student advisor.

E. A Cash Count Form must be prepared to record the count of the cash and checks collected.

F. The tally sheet and the Cash Count Form are turned in to the ASB Accounting Technician who verified the information.

G. 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 and source of the deposit.

Name of School: \_\_\_\_\_

Name of Club: \_\_\_\_\_

**Ticket Inventory**  
**Fiscal Year:** \_\_\_\_\_

Fund-raiser \_\_\_\_\_

Date of Fund-raiser \_\_\_\_\_

Color of Ticket Roll: \_\_\_\_\_ Numbering: \_\_\_\_\_ to: \_\_\_\_\_

Date	Event	Beginning Number	Ending Number	Number of Tickets Sold

A separate ticket inventory control log must be used for each ticket roll. Use multiple sheets until the entire ticket roll is consumed.

Report prepared by: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Principal or Designee \_\_\_\_\_  
Signature, Title and Date

Presented to ASB on: \_\_\_\_\_

Name of School: \_\_\_\_\_

Form 4-2

Name of Club: \_\_\_\_\_

**Report of Ticket Sales**  
**Fiscal Year:** \_\_\_\_\_

Fund-raiser \_\_\_\_\_

Date of Fund-raiser \_\_\_\_\_

Person(s) selling tickets: \_\_\_\_\_

Signature of person(s) selling tickets \_\_\_\_\_

Note: This form was designed for one ticket color. If more are used with different prices, use additional Report of Ticket Sales sheets and summarize all sheets at the bottom.

Report prepared by: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Verified by Bookkeeper: \_\_\_\_\_  
Signature, Title and Date

Principal or Designee \_\_\_\_\_  
Signature, Title and Date

Presented to ASB on: \_\_\_\_\_  
Signature, Title and Date

Name of School: \_\_\_\_\_

Form 4-3

Name of Club: \_\_\_\_\_

### ASB Cash Count Form

Fiscal Year: \_\_\_\_\_

Name of Person Completing Form \_\_\_\_\_

Date Completing this Form \_\_\_\_\_

(A) Denominations	(B) Number of Bills or Coins	(A times B) Total Amount Collected
Pennies	.01	
Nickels	.05	
Dimes	.10	
Quarters	.25	
Half dollars	.50	
Dollar coins	1.00	
Dollar bills	1.00	
Five dollar bills	5.00	
Ten dollar bills	10.00	
Twenty dollar bills	20.00	
	<b>Total amount of all cash</b>	
	<b>Total amount of all checks</b>	
	<b>Total amount of all cash and checks</b>	
	<b>Total Amount Due</b>	
	<b>Cash Over/Short</b>	

## ASB Cash Count Form (continued)

Report prepared by: \_\_\_\_\_  
Signature, Title and Date

Signature of person counting the cash: \_\_\_\_\_  
Signature and Date

Signature of person counting the cash: \_\_\_\_\_  
Signature and Date

Verified by ASB bookkeeper: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Principal or Designee \_\_\_\_\_  
Signature, Title and Date

Presented to ASB on: \_\_\_\_\_  
Signature, Title and Date

Supporting documentation: (must be included when this form is turned in)

**Prenumbered tickets**

- Report of ticket sales form
- Unused tickets returned

**Cash register**

- Cash register tape

**Prenumbered receipt books**

- Copy of each receipt issued
- All receipt books returned

**Tally Sheet**

- Completed tally sheet/sheets

Name of School: \_\_\_\_\_

Form 4-4

Name of Club \_\_\_\_\_

**Receipt Book Log**  
**Fiscal Year: \_\_\_\_\_**

Name of Person Completing Form \_\_\_\_\_

Date Completing this Form \_\_\_\_\_

Receipt Book Number	Receipt Number Sequence	Issued To	Date Issued	Date Returned	Receipts Used



## Receipt Book Log (continued)

For each approved ASB activity that will issue receipts as their internal control measure, the receipt book should be controlled by the ASB bookkeeper or other designee and signed out prior to the event through this use of this control sheet. When the event is over, the unused portions of all receipt books issued are to be returned and this control log completed.

Report prepared by: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Principal or Designee \_\_\_\_\_  
Signature, Title and Date

Presented to ASB on: \_\_\_\_\_  
Signature, Title and Date

Name of School: \_\_\_\_\_

Form 4-5

Name of Club: \_\_\_\_\_

**Tally Sheet**  
**Fiscal Year:** \_\_\_\_\_

Fund-raiser \_\_\_\_\_

Date of Fund-raiser \_\_\_\_\_

(A) Item Sold	(B) Tally Marks	(C) Total Tally Marks	(D) Sales Price	(E) Extended Total
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			(F) Grand Total	\$
			(G) Cash Receipts	\$
			(H) Difference	\$

- (A) Description of each item being sold
- (B) Tally marks made, one mark for each item sold
- (C) Number of tally marks for that item
- (D) Individual item sales price
- (E) Total of (C) multiplied by (D)
- (F) Grand total—sum of all extended values in (E)
- (G) Cash receipts-cash count of total cash from sales, less any start up cash
- (H) Difference—if (F) does not equal (G), this is the difference between the two

Do not “force” the balance on this sheet. If there is an out of balance, it should be researched and resolved.

Report prepared by: \_\_\_\_\_  
Signature, Title and Date

Club Advisor: \_\_\_\_\_  
Signature, Title and Date

Principal or Designee \_\_\_\_\_  
Signature, Title and Date

Presented to ASB on: \_\_\_\_\_  
Signature, Title and Date

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## **Chapter 5**

### **Expenditures**

#### 1.0 General.

##### 1.1 Student body money shall be expended:

- 1.1.1 in accordance with all government and District regulations and policies,
- 1.1.2 in accordance with the organization budgets approved by the council or cabinet, and
- 1.1.3 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 shall not be permitted.

##### 1.2 Each expenditure of student funds shall be approved by the following persons:

- 1.2.1 an officer of the particular student body organization affected,
- 1.2.2 the certificated employee who is the designated adviser of the student body organization, and
- 1.2.3 the principal or designee.

#### 2.0 Approved Student Body Expenditures with Special Authorizations and Limitations.

- 2.1 Awards. Since individual achievement may be of such a nature as to bring honor and recognition to the school, as well as the individual, expenditures may be made for athletic letters, service awards, trophies, plaques, medals, pins, and other things of a similar nature. The items should be of nominal value. Mugs, cards and similar items given to promote good will or positive relations between staff and students are not considered awards so would likely violate the gift of public fund provision. Life transition events such as weddings, funerals, and birthdays can happen to anyone and so cannot be considered superior accomplishments, or merit an award.

2.2 Specific Activities. Student organizations may conduct the activities listed below for authorized school projects:

- 2.2.1 junior-senior prom
- 2.2.2 grad-night party
- 2.2.3 sophomore class party
- 2.2.4 service-point banquet excursion
- 2.2.5 foreign exchange program
- 2.2.6 student scholarships
- 2.2.7 honors award banquet
- 2.2.8 FBLA achievement award program
- 2.2.9 GAA achievement award program
- 2.2.10 athletics
- 2.2.11 others receiving budgetary approval

2.3 Campus Improvements. If a campus improvement project has the approval of the Director - Facilities, and the funds were specifically raised for the purpose, donations may be made to the General Fund of the district for the improvement and beautification of the school campus. The implementation of such a project shall be coordinated with the Facilities Department.

2.4 Commissions. Students may be paid a commission for services in connection with student body activities only upon approval of the Superintendent.

2.5 Hospitality. Hospitality is a courtesy extended by the students to guests or those who perform a service for the student body. It is not to be construed to include courtesy meals or refreshments to school or district employees unless such employees are participating in a meeting or other activity directly benefiting the student body and where the attendance is primarily students and/or guests.

2.6 Insurance. Student body organizations, their members, and employees, are covered by the district's liability policy for property damage and bodily injury.

2.7 Loans. Student body money shall not be used for any purpose which represents a loan, or accommodation, to employees of the district or any person other than students. Emergency loans may be made to students for lunches, bus fare, etc., upon authorization of the principal.

2.8 Gifts and Gratuities.

2.8.1 Refer to District Policies 6318.04 and 81200 regarding the giving of gifts or other consideration to district employees and administrators.

2.8.2 Gifts, gratuities, and other consideration may not be given by the student body organization to non-employees.

2.8.3 Gift certificates and gift cards are considered a gift of public funds even when purchased for an event with a public purpose. To avoid making a gift of public funds ask merchants or individuals to donate gift certificates or gift cards.

2.9 Scholarships. Student body money may be expended for scholarships, or contributions toward scholarships, to be awarded to students of the school. Cash awards are not allowed; scholarship checks over \$1,000 should be made payable to an institution of higher learning or a college bookstore, to be used toward tuition or books and supplies. All scholarships should be approved by the Board of Trustees.

2.10 Member Benefits. Money raised by dues, fundraising activities, and off-campus sales of merchandise, if administratively approved for such use, may be used for the benefit of members of the sponsoring organization. The dues referenced in this section are for national and state organizations, such as FBLA, Key Club, and other organizations.

2.11 Foreign Student Exchange. Student organization money may be expended to support the foreign student exchange program including school lunches for foreign exchange students.

2.12 Service-point Banquets and Excursions. Student body money may be used for a service-point banquet and excursion. In general, recognition of service is to be obtained through these rather than be special projects promoted by the respective service groups.

2.13 Honors Banquet. Student body money may be used for an honors recognition banquet and program.

2.14 Conferences/Travel. Student organization money may be used to pay reasonable expenses for sending students to conferences, workshops, tournaments, or other off-campus activities directly related to student organization business. Student organizations may reimburse the District for such expenses for District employees and substitutes if they are required to chaperone the students, or if it is for professional development of an employee in their official capacity as a support to the student organization. Such travel shall comply with all other district policies regarding professional development and travel.

All travel and conference attended by employees must receive prior approval through the use of the Conference Request and Reimbursement Form (form 358). After the conference, claims for reimbursement must be submitted to the district's accounts payable office. The district will bill the ASB for the reimbursement. This process includes attendance at the CADA conference.

## 2.15 Examples of Prohibited Expenditures:

- Repair and maintenance of district-owned facilities and equipment
- Articles for the personal use of district employees, including gifts such as
  - School t-shirts and other clothing
- Expenses for faculty meetings, registrations or memberships
- Expenses for parent-teacher organizations such as the PTA or boosters
- Large awards
- Gifts of any kind
- Employee appreciation meals
- Cash Awards to anyone, because internal controls cannot be established and documented
- Salaries that are the responsibility of the District
- Loans or credit to District employees or others
- Curriculum supplies and equipment

Donations: Student body donations to non profit organizations and students or families in need usually are not allowable because they are considered a gift of public funds. Fundraising that occurs on campus should be for the benefit of the ASB and not for other organizations. However, a student group may organize a fundraiser to support a charity as long as the event is clearly identified as raising funds to donate to that charity. All donations should be in the form of checks made payable to the outside organization, or open a trust account within the ASB specifically for these donations, then write a check to the organization and close the account when the fundraiser is over. All funds raised must be given to the outside organization. No purchases can be made from the funds collected. All charity fundraisers must have prior approval by the principal. Donations and fundraisers for life events such as a death of a student or staff member are not appropriate to flow through the ASB. If such an event occurs please consult the Controller.

## 2.16 Transfers.

2.16.1 Any residual money in the account of a graduating class, after the class has had the opportunity of determining its disposition, shall be transferred to the general student body account.

2.16.2 Any money in the account of a club or organization that becomes inactive, after it has had the opportunity of determining its disposition, shall be transferred to the general student body account.

## 2.17 Fixed Assets.

2.17.1 All fixed assets and equipment purchases over \$500 for the student body organization (with student body funds) must be purchased through the Purchasing Department and approved by the governing board. The items must be received through

the District warehouse so that they are added to the fixed asset inventory. Accordingly, the student body organization must also take a physical inventory of all equipment each school year to determine that all equipment purchased by the organization is on hand. The student body organization is responsible for the security, repair, and upkeep of purchased fixed assets and equipment.

A fixed asset or equipment is an item that has a useful life of over a year, is more likely to be repaired than replaced, is not easily broken, damaged or lost during normal use, and the cost is above the district's inventoriable threshold of \$500.

2.17.2 The student body organization must be responsible and must pay for all costs (such as those for repair, maintenance, upkeep, and insurance) that are incurred through the use of equipment not owned by the organization.

2.18 School Supplies and Equipment. Student organization funds may not be used to purchase curriculum supplies and equipment for the instructional program. These purchases are the responsibility of the district. The student body organization can make donations to the General Fund of the district for these purposes, which shall be formally accepted by the Board of Trustees.

2.19 Memberships and Dues. Student body funds may be used to pay for institutional memberships in student organizations. Memberships for individuals are not allowed. All memberships must be Board approved.

### 3.0 Requisitions.

A student body organization purchase shall be initiated by submitting an approved requisition to the ASB Accounting Technician.

The requisition must be signed by the requester, the certificated employee designated as adviser of the student body organization, and the principal or designee. A purchase order may be prepared and submitted with the requisition for principal or designee signature at the same time.

The purchase order is then submitted to the student council for approval.

Once approved, then a purchase order can be sent to a vendor.

All expenditures must follow the requisition process. This includes expenditures for transportation, graphic arts, and salaries and benefits. The requisitions must include adequate information to match the requisition with the invoices from Accounting. At a minimum this means for transportation the destination and dates of the trip; for graphic arts the description of the work done; for salaries the name of the individual being paid, the reason and the dates of service. If the person being paid is a substitute, then the person being subbed for is needed.



#### 4.0 Purchase Orders.

4.1 All obligations for the expenditure of money that are incurred by student body organizations shall be recorded by the issuance of a prenumbered purchase order, before the obligation is incurred or the expenditure is made. Purchase orders shall be authorized and signed by each of the following three persons:

- 4.1.1 The principal or administrator designated by the principal.
- 4.1.2 The certificated employee who is the designated adviser of the student body organization.
- 4.1.3 An officer of the particular student body organization.

4.2 Individuals who make unauthorized purchases, without prior approval, may be held personally responsible for the expenditure. The ASB legally cannot be responsible for debts incurred without prior approval and the issuance of a student body purchase order (Education Code 48933).

4.3 Purchases for equipment, furniture, and fixtures shall be submitted through the district Director of Purchasing/Central Services so that they may be received, marked, and recorded in the fixed asset inventory.

4.4 Purchases involving more than \$1,000 shall, where it is possible and practical, be based on competitive written quotations. The quotations shall be based on reasonable specifications and the award shall be made to the lowest responsible vendor that offers the materials, or services, in accordance with the specifications. A record shall be kept of competitive bids received for purchase orders over \$1,000 for a period of three years plus current.

4.5 Purchases involving more than \$300 shall be reported monthly to the Board of Trustees.

4.6 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 Director of Purchasing/Central Services, and procured on a District purchase order with reimbursement from the student body organization.

4.7 Any proposed improvements to buildings or grounds shall be coordinated with the Facilities Department.

4.8 Open purchase orders shall have a description of the materials or services to be provided at a maximum amount. Purchase orders should be reviewed at year-end, and current year purchase orders should be closed. A current record of expenditures from open purchase orders shall be maintained to ensure that limits are not exceeded. The limit may be amended by student council action.

4.9 The time period for contracts may not exceed one (1) school year without prior approval of the Director of Purchasing.

4.10 Although this may vary from school to school the typical route of a purchase requisition/order is as follows:

1. The expenditure is approved in a club meeting and recorded in the minutes.
2. A purchase requisition is prepared and signed by a club advisor and student.
3. The requisition is submitted to the ASB Accounting Technician who generates a purchase order.
4. The purchase order and requisition are approved at an ASB student council meeting, and recorded in the minutes.
5. The purchase order should be signed by a student representative, a certificated advisor, and the principal or designee.
6. The purchase order and requisition go back to the ASB Accounting Technician.
7. The club advisor is notified of the purchase order approval
8. The purchase order is issued to the vendor.

5.0 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 unless specifically approved by the principal or designee.

6.0 Disbursements.

6.1 All disbursements of money belonging to student body organizations shall be made by prenumbered checks drawn against the bank authorized as a depository by the Board of Trustees.

6.2 All checks issued shall be supported by the purchase order, or orders, that they cover; a written statement, preferably upon a copy of the purchase order, that the materials or services have been received and are in acceptable condition; and the original vendor invoice or receipt (credit card slips and cancelled checks do not meet this requirement). The check number shall be recorded on the invoice, and the documents, stapled together, shall be filed by vendor (with another copy of the purchase order filed numerically) for future reference. For reimbursement of an individual a copy of the canceled check (front and back) should be supplied along with the original receipt. If a credit card is used, then a copy of the credit card statement showing the purchase should be submitted with the receipt. This indicates that the individual made the purchase.

- 6.3 All checks shall be signed by two administrators. Each site should have the principal and additional administrators as signers on the account. Saving accounts must also require two administrators for withdrawals.

## 7.0 Good Business Practices

- 7.1 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 school site?

Has the ASB, district, or school site paid for this in the past?

Is the ASB being asked to pay for this because the district or school site is making a budget cut?

Is this something the district or school site should provide, or is it really an “extra” that the students want?

Who will be using the item?

Will a group of students benefit?

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## **Chapter 6**

### **Other Responsibilities**

1.0 Inventories. Complete, itemized inventories of the student store shall be done at the end of every month of operation. Any overage or shortage shall be fully investigated and credited or charged to the student store fund. All documentation shall be turned in to the ASB Accounting Technician.

2.0 Petty Cash Fund.

2.1 Each school site may establish a petty cash fund of not more than \$200 for making change or making reimbursements of valid student body expenditures of \$25 or less per purchase. Such expenditures must have the same documentation as do other student body expenditures.

2.2 The ASB Accounting Technician is the custodian of the fund and is responsible for the safeguarding and maintenance of the fund. This is to be an imprest fund, where the total value of the fund (cash plus receipts) is always at the established fund amount.

2.3 Reimbursements to the fund must be submitted through the same requisitioning and approval process as for other student body purchases. Such reimbursements shall be by student body check made out to the principal or designee. The fund shall be re-deposited to the student body account by the end of each fiscal year.

3.0 Change Fund. A 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 in the bank account. Under no circumstances may expenditures be made from this account.

4.0 Scholarships and Trusts. Scholarship grants and trusts may be accepted by the student council with the approval of the Board of Trustees. The acceptance, to be made in writing, must include all conditions prescribed by the donor. A statement must also be included regarding the disposition of any balance remaining at the close of the period for which the fund is established. Each scholarship and trust account must be established and accounted for separately.

5.0 Contracts. Contracts which meet the following criteria require the approval of the site principal (unless otherwise addressed in these regulations): provided for in the student organization budget; a normal part of student activities; of a one-time nature; connected with an approved student organization-

sponsored event. All other contracts require the approval of the Assistant Superintendent, Business, upon recommendation by the site principal. All other district policies apply, and the standard District contract format is to be used.

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## Chapter 7

### STUDENT ORGANIZATIONS - HIRING OF WORKERS

#### General

1.0 Any student body organization may employ students or adults, supplementary to employees already furnished by the District, on a casual basis to assist in conducting student organization events. The following types of workers are allowed:

- Adjudicator
- Announcer (athletic events)
- Assembly Performer/Guest
- Coach (Summer League)
- Disc Jockey
- Game Official
- Linesperson (athletics)/"Chain Gang"
- Parking Lot Attendant
- Scorekeeper
- Security
- Ticket Manager
- Ticket Seller
- Ticket Taker
- Timer
- Uniform Maker
- Videographer (Not to be used for non-District events or activities, or scouting an opponent's team).

2.0 The principal shall designate the duties and responsibilities of such casual workers. Such duties and responsibilities shall not conflict with or already exist within the duties and responsibilities of a District employee job description.

3.0 The student body may arrange to use part-time or full-time District employees for regular assigned duties outside of their regular work hours on a reimbursement basis. If an employee is receiving extra pay from the District for additional responsibility, they shall not receive additional pay from student body funds for that same responsibility.



4.0 Additional stipends may be funded by student body funds. All additional stipends must be approved by the Human Resources Department prior to the start of the individual performing the work. The intent of this section is to allow ASB organizations to fund stipends that might normally be funded by booster groups.

ASB Stipends for ASTA Contract Extra Service Pay Positions

1. Coaches and Semester Activity Employees must be hired through Human Resources and provide the same documentation, certification, training, etc. as coaches paid through the District accounts or Booster Clubs.
2. Coaches will be submitted on the Extra Stipend Request form to Human Resources and will be paid on the same timeline as District and Booster Paid Coaching and Semester Stipends.
3. Coaching and Semester stipends must be paid at the same rate as the stipends in the ASTA Contract Appendix C.

ASB Stipends for Non-ASTA Contract Extra Service Pay Positions

1. ASB Stipends for Non-ASTA Contract Stipends will be considered for approval by Human Resources on a case by case basis. For example, this includes the choreographer stipend that some schools may request.
2. Coaches and Semester Activity Employees must be hired through Human Resources and provide the same documentation, certification, training, etc. as coaches paid through the District accounts or booster clubs.
3. Stipends must be submitted to the Board for approval and may not be paid until they are approved by the Board of Trustees.
4. Stipends will be submitted on the Extra Stipend Request form to Human Resources. Stipend amounts must be reasonable and comparable to the amounts in the ASTA Contract Appendix C. The Human Resources Department has final approval on compensation amounts.
5. Stipends will be paid by Season, Semester or by Quarter as determined by the Payroll Department.

The Human Resources Department has the final decision on additional stipends, including compensation amounts not listed in the ASTA contract.

The money must be in the ASB to pay for the wages and benefits before the hiring process begins. In the event that the ASB organization cannot pay the invoiced amount the District has the right to transfer the cost to the site discretionary account.

Do not submit these stipends on an ASB voucher for payment.

ASB stipends may not supplant District paid stipends.

ASB stipends may not be used to enhance an existing stipend.

## Current Employees

1.0 Current employees who perform extra duties for the student body will be paid for such extra duties as employees through the District. The only exception allowed is for current employees who are also assigned by the California Interscholastic Federation (C.I.F.) as game officials for our schools. These game officials may be paid as independent contractors by the student body organization.

2.0 All current employees who perform such extra duties for student organizations are already hired to be ASB Extra Duty Specialist Substitutes for this purpose. No more action is required when a current employee is hired by a student organization.

3.0 Any current employee may elect to be an ASB Extra Duty Specialist Substitute and accept this extra assignment, as long as it is not during their regular assigned work hours and the extra assignment is not within the duties of their regular job.

3.1 If this extra assignment is within the duties of the employee's regular job, but is not during their regular assigned work hours, then the employee is compensated according to the salary and overtime rules applicable to their regular job.

3.2 Current employees who perform services for the student body during their assigned work hours receive no additional compensation.

4.0 Current employees who perform extra duties on approved positions delineated in bargaining unit contracts and District Policy will receive the rate of pay or stipend provided in the pay schedules. They are not to be hired as ASB Extra Duty Specialist Substitutes to perform these duties.

## Non-Employees

1.0 Persons hired by a student body organization from outside the District to perform duties for the student body fall into one of two categories:

1.1 Independent contractors are those people who meet the requirements of employment regulatory agencies and District Policy 6317.09 in order to be independent contractors.

1.1.1 The following categories of people hired from outside the District, as long as they are retained on a casual, intermittent basis, are properly classified as independent contractors:

Adjudicator  
Assembly Performer/Guest  
Disc Jockey  
Game Official

1.1.2 The student body organization shall retain these and other such workers with a standard District contract and the Associated Student Body - Pay Order form. They shall be paid directly from student organization funds.

1.2 Employees are all other categories of workers that are hired by the student body organizations from outside the District.

1.2.1 These workers shall be hired using the same process as for other casual employees, including approval by the Board of Trustees.

1.2.2 Such workers cannot be hired as an ASB Extra Duty Specialist Substitutes in order to perform duties on approved positions delineated in bargaining unit contracts or Board Policy. Instead, they are to be hired through the regular District employment process into those positions.

#### Retirees

1.0 PERS retirees shall be rehired as employees, into the ASB Extra Duty Specialist Substitute job, to perform work for our student body organizations.

2.0 STRS retirees cannot work as ASB Extra Duty Specialist Substitutes, per Government Code Section 21151 and Education Code Section 45134.

#### Payments to Student Body Employees

1.0 The hiring and payroll deadlines that apply to all employees of the District also apply to ASB Extra Duty Specialist Substitute employees. The hiring process must be completed and approved, and the paperwork must be submitted to the appropriate Personnel/Human Resources Department by the standard monthly deadlines.

2.0 Current classified employees hired to do student body work will be paid for that work as classified employees. Current certificated employees hired to do such work will be paid through the certificated payroll process. People hired to do such work from outside the District will be paid as classified employees.

3.0 The ASB Extra Duty Specialist Substitute is paid at the rate of \$10 per unit. Their work shall be documented on the Associated Student Body - Pay Order form for each activity. Each Pay Order is approved by the supervisor, the Associated Student Body, and site administration.

4.0 Any units earned as an ASB Extra Duty Specialist Substitute are submitted to the Payroll Department with the same deadlines as for other

employee time sheet information. The pay will be included in the next regular paycheck, on the next scheduled pay day for that employee group (classified or certificated).

5.0 Once the ASB Extra Duty Specialist Substitutes are paid for the month, the Accounting Department will issue an invoice to the student body organizations for the gross pay paid to these workers, along with the employer's share of employment taxes and retirement contributions. The invoices shall be paid by the student body organizations within 30 days.

6.0 All wages and benefits funded by the ASB organization must be on a purchase order and have approval prior to performing the work. At a minimum, the purchase order must have the name of the individual being paid, the reason and the dates of service. If the person being paid is a substitute, then the name person being subbed for is also needed.

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