



Associated Student Body

Accounting

Procedures

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The purpose of this handbook has been designed to establish division policies and accounting procedures to ensure proper administration of student activity funds and provide the standard operating policies, procedures and guidelines for school activity funds.

Information contained in this handbook has been obtained from the following sources:

- Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference 2015, FCMAT
- Burton School District Student Body Handbook
- GAMUT, online board policies and education codes
- Eide Bailey, Certified Public Accountants

Any questions regarding the collection or disbursement of ASB funds should be directed to:

Lorie Hayes, Administrative Assistant ext. 10024

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Chapter 1

OVERVIEW OF STUDENT ORGANIZATIONS

Under the law, students in California's public schools may raise money and make decisions about how they will spend this money. Student organizations that are established to raise and spend money on behalf of students are called *Associated Student Body* organizations or *ASBs*. ASBs must be made up of current students. The funds that are raised and spent by student organizations are called student body funds or ASB funds.

TYPES OF ASSOCIATED STUDENT BODYS

ASB organizations are either *organized* or *unorganized*. Student organizations in middle schools and high schools are called organized student body organizations because the students organize their activities around student clubs and a student council. Students in organized ASBs are primarily responsible for their organization; through the student council and student club leadership, they develop budgets, plan Fundraisers, decide how the funds will be spent and approve payments. The students make the decisions; the school principal, ASB bookkeeper and the club advisor are there to assist and advise. In elementary schools, the ASB organization is called unorganized because there is not usually a student council or student clubs. K-8 schools are also considered unorganized. While students in unorganized schools do raise funds, they have more limited involvement in decisions about the fund-raising events and how the funds are to be spent. The governing school board delegates authority to oversee the raising and spending of funds to the school principal or another school employee. While it is allowable for unorganized ASB to operate as if it is an organized ASB, it is not appropriate for an organized ASB to operate as if it is unorganized.

WHO IS INVOLVED

The State of California is responsible for establishing the laws and regulations that govern the activities of student organizations. The governing school board is ultimately responsible for everything that happens in the district, including the activities of the student organizations. The governing school board has the authority to approve the formation of a student body organization within the district, but are not required to allow student body organizations to exist within the district. The superintendent is responsible for establishing the procedures by which staff remains in compliance with board policy. The district business office staff is responsible for the general oversight of the student body activities and develops the accounting procedures for recording and controlling the student body organizations financial transactions. The site administrator is directly responsible for ASB financial activities and must make sure that they conform to established policies and procedures. Each student club and student council shall have an advisor who must be a certificated employee of the district. Each site shall have a staff member who is responsible for maintaining the financial records for the ASB funds. The district's financial auditors have the responsibility to audit the ASB funds and student activities annually. The food service director will be involved in all food sales to ensure that all food rules and regulations are followed and no sales are competitive.

LAWS AND REGULATIONS

The California Education Code is the primary body of law for kindergarten through high school governance. ASB management is referenced in many of the code's sections. The California Code of Regulations, also known as the California Administrative Code, has the force of law. The Penal Code is important to ASB operations as it relates to games of chance, such as lottery and bingo. The state Revenue and Taxation Code identifies what constitutes a sale and what is subject to state sales tax. Based on this code, ASBs must pay sales tax on what they buy and sell, with few exceptions. Although ASB operations are not guided by the Internal Revenue Code, if teachers or other adults are conducting fund-raising to make donations to the ASB or to increase their class budgets, that income is considered taxable. Because student organizations are legally part of the school district, they are exempt from income tax just as the district is due to its status as a governmental organization.

The district is not a private 501(c) (3) nonprofit organization, but enjoys tax-exempt status by virtue of being a government entity. Many external organizations that donate to a student organization will request a tax identification number because they assume that this number is needed to claim a tax deduction on their annual income tax return. However, the district's tax identification number is not needed for them to claim a deduction and should not be given out. Government organizations are not required to share their tax identification number. All requests for the tax identification number should be forwarded to the district business office, unless the site has been provided with a letter to send out when asked for a tax identification number. Please see CHAPTER 7 for copies of the codes and regulations. The United States Tax Law can be found online at <http://www.fourmilab.ch/ustax/>

DISTRICT POLICIES

Accountability for the Associated Student Body Fund of the school district must be conducted on the same high level as the other funds of the district. No matter what the dollar volume of the Associated Student Body Fund is, the Business Services of the district must be able to account for the funds in accordance with the generally accepted accounting procedures for the school district. The Associated Student Body Fund of the Burton School District is under the jurisdiction of the school governing board. As such, these monies must be reported annually and procedures and practices are in accordance with the Education Code 48936. The Governing Board recognizes that participation in fund-raising can help students develop a sense of social responsibility. When approved in advance, official school-related organizations may organize fund-raising events involving students. The organization shall ensure that parents/guardians are informed of the purpose of all fundraisers benefiting the organization. After the fundraiser is held, parents/guardians shall be informed as to how much money was raised and how it was spent. The Board desires that no student shall be made to feel uncomfortable or pressured to provide funds. No student shall be barred from an activity because they did not participate in fund-raising.

SCHOOL CLOSURE

Virtual Meetings and the Continuation of Expenditure Approvals

If school closures happen in the middle of a school year, certain critical processes, such as payments and approvals, need to continue. It is therefore possible to hold virtual ASB meetings as this is not prohibited by any statutory provision. ASB processes need to be treated as they would during a holiday or summer break. Absent sufficient approvals in accordance with Education Code provisions (such as section 48933), ASB expenditures cannot occur, despite current circumstances.

The same meeting requirements for virtual meeting is the same as during in-person meetings. This includes the virtual presence of the certificated ASB advisor. As outlined in the manual, the meeting requirements should be included in the ASB constitution or bylaws. This includes the definition of a quorum, who shall conduct the meetings, and so on.

Where expenditure and/or purchase order approvals are needed for the continuation of ASB business, an electronic signature or email can suffice for the ASB student representative, ASB advisor, and board designee/administrator (often the school principal). This also may be used for approvals from other ASB staff, such as the ASB bookkeeper. However, while electronic approvals, such as those via email, may be a viable alternative during school closures, FCMAT recommends that the sites declare the reason for the midyear process change, either in the email approvals themselves. This ensures the auditors understand the sudden need for an alternative authorization method.

Chapter 2

K-6 ELEMENTARY SITES

FORMS

Fund Raiser Request

Revenue Potential/Fund Raising Recap

Ticket Inventory

Cash Breakdown

Receipt

Reimbursement Claim Form

FUND RAISER REQUEST

Fiscal Year: _____

School Site: _____

APPLICATIONS MUST BE BOARD APPROVED & SIGNED OFF BY BUSINESS SERVICES PRIOR TO THE ACTIVITY/FUND-RAISER.

Date form submitted: _____

Name of Club/Organization(s): _____

PROPOSED ACTIVITY:

Name of activity or type of fund-raiser: _____

Location of activity: _____

Facilities needed: _____

Items to be sold: _____

Date of activity: _____

First choice: _____ Alternate date: _____

Time of activity: From _____ a.m./p.m. To: _____ a.m./p.m.

Ticket selling price: \$ _____

Cash box/Tickets required? Yes or No

Number of items purchased for sale _____ @ \$ _____ each = \$ _____

ASB purchase order required? Yes or No _____

How much income is anticipated? \$ _____ How much expense is anticipated? \$ _____

How will profit be used? _____

NOTE: REVENUE POTENTIAL/FUND-RAISING RECAP IS DUE TWO WEEKS AFTER CLOSE OF ACTIVITY/FUND-RAISER.

Club Advisor/Teacher: _____

Name, Signature and Date

Principal: _____

Name, Signature and Date

Student Council Recommendation (check one) Yes No

Board Approved Yes No Board Meeting Date _____

Business Services: _____

Name, Signature and Date

Burton School District

School Site: _____

Revenue Potential/Fund Raising Recap

Date _____ Organization _____

Project _____

BEFORE the activity begins, **RECORD** this basic information:

- | | | | |
|----------------------------|---------------|--------------------------|------------------|
| 1. Purchase Cost | \$ _____ | Check Requisition | |
| 2. # of Items Purchased | | Date | _____ Amt. _____ |
| 3. Selling Price | \$ _____/each | Date | _____ Amt. _____ |
| *Multiply #2 by #3 to get: | | Date | _____ Amt. _____ |
| 4. Potential Income | \$ _____ | Date | _____ Amt. _____ |

DURING and **AFTER** the activity, **RECORD** the monies collected:

- | | |
|----------------------------------|-------------------------------------|
| _____ sold @ \$ _____ = \$ _____ | Deposits Submitted |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ Total | 5. _____ Receipt # _____ Amt. _____ |

*Compare #4 (above) to #5. Was enough money collected (#5) to meet your potential income (#4)? If not, explain differences below. (For example: Did some of the items go unsold? If so, these items should be given back to the advisor. Did any items get lost or stolen? If so, give a list of the lost or stolen items to the advisor.)

\$ Collected (#5) \$ _____ - Potential (#4) \$ _____ = Difference \$ _____

NET PROFIT Recap

\$ Collected (#5) \$ _____ - Total Expenses \$ _____ = Net Profit \$ _____

Name of School: _____

Name of Event: _____

Ticket Inventory
Fiscal Year: _____

Fundraiser: _____

Date of Fundraiser: _____

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

CASH BREAKDOWN

Name of Club/Teacher: _____

Name of Person Completing Cash Breakdown: _____

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		
Fifty dollar bills 50.00		
One Hundred dollar bills 100.00		
Other		
	Total amount of cash	
	Total amount of checks	
	Total amount of all cash and checks	

Signature of fundraising staff #1 verifying the cash: _____

Signature and Date

Signature of fundraising staff #2 verifying the cash: _____

Signature and Date

Signature of ASB Bookkeeper: _____

Signature and Date

RECEIPTS

BURTON SCHOOL DISTRICT	66944
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020	DATE _____
RECEIVED FROM _____	
THE SUM OF _____ DOLLARS \$ _____	
FOR _____	
AMOUNT OF ACCOUNT \$ _____	
AMOUNT PAID\$ _____ <i>Thank You!</i>	
BALANCE DUE\$ _____	BY _____
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD	

BURTON SCHOOL DISTRICT	66945
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020	DATE _____
RECEIVED FROM _____	
THE SUM OF _____ DOLLARS \$ _____	
FOR _____	
AMOUNT OF ACCOUNT \$ _____	
AMOUNT PAID\$ _____ <i>Thank You!</i>	
BALANCE DUE\$ _____	BY _____
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD	

Receipts are to be filled out completely

CASH OR CHECK MUST BE NOTED AND CHECK NUMBER LISTED

Reimbursement Claim Form

Employee Name: _____

Address: _____

DATE	ITEM	AMOUNT

TOTAL OF REIMBURSEMENT REQUEST \$ _____

I, _____, hereby certify that each item of expenditures listed above was made by me for the Burton School District. That said expenditures constitute a legal claim against said district and that no part of the claim has heretofore been paid.

Site Administrator/ Program Director

Business Services

Fund	Resource	Year	Goal	Function	Object	Site	Type	Manager	Amount

(Receipts for expenditures must be attached)

FUNDRAISING PROCEDURES

All club and class fundraisers must first complete a form *Fund Raiser Request* this must be filled out and signed by the Site Administrator then forwarded to the Business Services to be submitted to the board for board approval **prior** to the beginning of the fundraiser. All fundraisers must have an identified educational purpose and all board policies must be adhered to. A copy of the *Fund Raiser Request* will be returned to the requesting club or class, at that time they may proceed with the fund raiser.

The advisor/teacher must keep accurate records of all items distributed to students for sale. Most fundraising companies provide these forms. If they do not, the following must be logged:

1. Student's name
2. Date the student took the merchandise
3. Number and value of the merchandise
4. Money turned in with receipt number
5. Merchandise returned
6. Total generated income

All money turned in must be receipted. Three-part NCR receipt books are available at your school site. One copy of the receipt goes to the student, one copy is attached to the *Deposit Journal* and one copy is retained by the advisor/teacher.

No cash is to be kept overnight by the advisor/teacher. The advisor/teacher must count the money received, fill out a *Cash Breakdown* for the money and attach the receipt and check copies. The money is then given to the site ASB bookkeeper who will verify the deposit amount and enter a *Receipt Entry* into the ASB software and print a receipt for the advisor/teacher. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe.

After the fund- raiser is complete, the *advisor/teacher* needs to fill out the *Revenue Potential/Fund Raising Recap* and send it to the Business Services. These records are subject to annual audits. Any monies lost, merchandise not returned, money owed by students and any

other discrepancies need to be acknowledged. Jog-A-Thons and other “pledging” type activities need to turn in rosters of pledges, money received by the student, and any discrepancies at the end of the event. The *Revenue Potential/Fund Raiser Recap* is due no later than two weeks after the end of the event. Please note, all monies and all payments made by check must be deposited in the student fund account. **DO NOT** take cash proceeds and deduct expenditures before making a deposit.

ACCOUNTING PROCEDURES

No cash is to be kept overnight by the advisor. The advisor and student representative must count all money received, fill out a *Cash Breakdown* for the money and attach it to the receipt copies or tally sheets. The money is then taken to the site ASB bookkeeper who will verify the amount and enter the amount as a *Receipt Entry* into the ASB software and print a receipt for the advisor. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe.

At the end of the week the site ASB bookkeeper will take all ASB deposit's, add them together and fill out a bank deposit slip for the deposit. They must stamp the backs of all checks with the endorsement stamp provided to them and make a copy of all checks. ASB Bookkeeper must have a second person count and verify the amount of deposit and sign the Bank Deposit Journal. The deposit will be placed in a self-sealing, numbered plastic deposit bag to take to the bank. The copies of the checks, copy of the bank deposit slip along with the tear off strip from the plastic deposit bag will be attached to *Receipt Journal, Bank Deposit Journal*. When the ASB bookkeeper returns with the bank receipt the second person who verified deposit count will validate bank receipt and initial.

Recommended Rules

1. The person transporting the funds to the bank should be the same person who counted the money.
2. They should consider using different routes so not to be predictable
3. Do not stop along the way to the bank
4. Drive in a locked car
5. Consider having a car dash camera in place to record if something happens
6. Travel in daylight using well-traveled streets, not alleys or back roads
7. Park as close as possible to the main door of the bank.

PURCHASING

When an advisor/teacher needs to make a purchase from their account they need to fill out a *Requisition* form and give it to the site ASB bookkeeper who will then create a Purchase Order. No purchases should be made until an approved PO has been created and all signatures are done. The site ASB bookkeeper will do an *Invoice Entry* into the ASB software and print a *Check Requisition*. The Purchase Order, and Invoice will be attached to the *Check Requisition*. If the teacher needs to be reimbursed for items they purchased they will submit their receipts along with a *Reimbursement Claim Form* to the site ASB bookkeeper who will create an *Invoice Entry* in the ASB software and print out a *Check Requisition*. The receipts and Reimbursement Claim Form will be attached to the *Check Requisition* and the advisor/teacher must sign it as well as the site administrator then the site ASB bookkeeper will issue a check for the purchase. If a teacher places an internet order and pays for it with their personal charge card and they wish to be reimbursed, the order ***must be shipped to the school address***, a receipt showing their name and credit card number used (last 4 digits) ***and a copy of their credit card statement showing the charge***.

*****Please keep reimbursements to a minimum and turned in monthly.**

INVOICES OR RECEIPTS MUST BE ORIGINAL, NO COPIES ARE ACCEPTED FOR REIMBURSEMENT!

At year end the district auditor will be reviewing all *Fund Raiser Requests, Revenue Potential/Fund Raising Recaps, Deposit Journals, Check Requisitions*, receipts and bank statements.

Balances left in class accounts at the end of the year must be transferred to the site Student Council/ASB accounts unless other arrangements have been made.

ALLOWABLE EXPEDITURES

The principal and advisor/teacher are responsible for ensuring that the funds are used to purchase goods and services that promote the general welfare and educational experiences of the students. Expenses that meet these criteria are allowable if they directly benefit the students and are not goods or services which should be provided by the district.

The following are appropriate expenditures for ASB funds:

- Magazines & newspaper subscriptions for the students
- Playground equipment
- Library books
- Supplemental Equipment not provided by the district.
- Field trips/excursions and outdoor education/science camps
- Scholarships (under specific circumstances)
- Awards (under specific circumstances)
- Costs for student social events
- Extra-curricular athletic costs (officiating, security, tickets)

The following items are generally not allowable:

- Salaries or supplies that are the responsibility of the district
- Repair & maintenance of district-owned facilities and equipment
- Expenses for faculty meetings
- Expenses for PTAs or Boosters
- Large awards
- Gifts of any kind
- Employee appreciation meals
- Employee clothing
- Donations
- Items for personal use of district employees

If you have any question about the appropriateness of any expenditure, please contact the district ASB Bookkeeper.

BANK RECONCILIATIONS

Timely and accurate bank account reconciliations are review are prudent and necessary. Each ASB organization will have one bank account with monthly statements. Site ASB bookkeeper is responsible for reconciling all ASB bank statements to checkbooks and general ledger accounts.

For all accounts maintained by the student organization(s), reconciliations between financial institution account balances and student organization records should be performed for every period for which a statement is received (e.g. monthly). Control measures should be established to ensure that bank reconciliations are performed on time and accurately, and that sufficient separation of duties exists.

- The site ASB bookkeeper should reconcile the total amount in the club accounts with the checkbook or general ledger monthly.
- The ASB treasurer should provide monthly reports on bank account balances and all club and trust account balances. This report should be entered into the student council minutes.
- The principal/school administrator or site ASB bookkeeper should compare the bank statement and the checkbook or general ledger to ensure that the totals match the numbers on the bank reconciliation. The bank statement needs reconciled within two weeks after statement arrives.
- The principal/school administrator or site ASB bookkeeper should verify that outstanding items are cleared in the following month.
- The principal/school administrator should ensure that any journal entries made were properly approved and authorized.
- The principal/school administrator should initial and date the bank reconciliation and the bank statement as evidence that they were reviewed and that the totals are identical.
- School sites will mail copies monthly of ASB bank reconciliations for review to the district office.

The site ASB bookkeeper performs the bank reconciliation by comparing the transactions posted by the bank to the transactions posted in the ASB books (checkbook or general ledger) for the same period.

The site ASB bookkeeper finishes the bank reconciliation by balancing all the general ledger accounts, including all club and trust accounts, and provides copies of the bank reconciliations to the principal/school administrator, ASB advisor and business office. The site ASB bookkeeper should also prepare a report of bank account and club and trust account balances for the ASB treasurer to present at the student council's monthly meeting. The site ASB bookkeeper should also provide each club advisor with a monthly financial report that shows year-to-date activity and summary balances.

****ASB ACCOUNTS ARE NOT PASS-THROUGH ACCOUNTS**

Chapter 3

7–8 MIDDLE SCHOOL SITES

FORMS

Fund Raiser Request

Revenue Potential/Fund Raising Recap

Cash Breakdown

Receipt

Reimbursement Claim Form

Application for Student Club

Associated Student Body Minutes

Request for Fund Raiser Approval

Student Store Inventory Sheet

Ticket Inventory Sheet

Ticket Count Reconciliation Sheet

Dance Tally Sheet

FORMING THE ORGANIZATION

The middle school shall have an organized ASB where the students organize and govern all the organizations (Student Council) and clubs of the school and the site administrator is the oversight for the organizations. Students who wish to form a new club at the school must submit an *Application for Student Club* to the Student Council that has the endorsement of a teacher or other faculty member of the school who agrees to serve as the advisor. The education code requires that the advisors be certificated employees of the school district. The student council and each club must prepare and adopt an official constitution which states the name and purpose of the organization. A set of bylaws is also required for each organization. The student council and each club must be composed entirely of students enrolled at the school site. The student council and each club must have a purpose and hold regular meetings. Student council and each club must prepare and maintain a record of each meeting. These records are called minutes. The meeting minutes serve as the record of each meeting and the actions taken during the meeting and demonstrate that the student council or club has followed the ASB organization's policies and procedures. Any handouts or information given to those attending the meetings must be attached to the minutes. At the next regularly scheduled meeting the students should review and approve the minutes from the previous meeting. The site ASB Bookkeeper should maintain a binder with all of the approved minutes for the school year. This binder will be provided to the financial auditor of the district for review.

FUND RAISER REQUEST

Fiscal Year: _____

School Site: _____

APPLICATIONS MUST BE BOARD APPROVED & SIGNED OFF BY BUSINESS SERVICES PRIOR TO THE ACTIVITY/FUND-RAISER.

Date form submitted: _____

Name of Club/Organization(s): _____

PROPOSED ACTIVITY:

Name of activity or type of fund-raiser: _____

Location of activity: _____

Facilities needed: _____

Items to be sold: _____

Date of activity: _____

First choice: _____ Alternate date: _____

Time of activity: From _____ a.m./p.m. To: _____ a.m./p.m.

Ticket selling price: \$ _____

Cash box/Tickets required? Yes or No

Number of items purchased for sale _____ @ \$ _____ each = \$ _____

ASB purchase order required? Yes or No _____

How much income is anticipated? \$ _____ How much expense is anticipated? \$ _____

How will profit be used? _____

NOTE: REVENUE POTENTIAL/FUND-RAISING RECAP IS DUE TWO WEEKS AFTER CLOSE OF ACTIVITY/FUND-RAISER.

Club Advisor/Teacher: _____

Name, Signature and Date

Principal: _____

Name, Signature and Date

Student Council Recommendation (check one) Yes No

Board Approved Yes No Board Meeting Date _____

Business Services: _____

Name, Signature and Date

Burton School District

School Site: _____

Revenue Potential/Fund Raising Recap

Date _____ Organization _____

Project _____

BEFORE the activity begins, **RECORD** this basic information:

- | | | | |
|----------------------------|---------------|--------------------------|------------------|
| 4. Purchase Cost | \$ _____ | Check Requisition | |
| 5. # of Items Purchased | | Date | _____ Amt. _____ |
| 6. Selling Price | \$ _____/each | Date | _____ Amt. _____ |
| *Multiply #2 by #3 to get: | | Date | _____ Amt. _____ |
| 5. Potential Income | \$ _____ | Date | _____ Amt. _____ |

DURING and **AFTER** the activity, **RECORD** the monies collected:

- | | |
|----------------------------------|----------------------------|
| _____ sold @ \$ _____ = \$ _____ | Deposits Submitted |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ sold @ _____ = _____ | Receipt # _____ Amt. _____ |
| _____ 5. _____ | Receipt # _____ Amt. _____ |
| Total | |

*Compare #4 (above) to #5. Was enough money collected (#5) to meet your potential income (#4)? If not, explain differences below. (For example: Did some of the items go unsold? If so, these items should be given back to the advisor. Did any items get lost or stolen? If so, give a list of the lost or stolen items to the advisor.)

\$ Collected (#5) \$ _____ - Potential (#4) \$ _____ = Difference \$ _____

NET PROFIT Recap

\$ Collected (#5) \$ _____ - Total Expenses \$ _____ = Net Profit \$ _____

CASH BREAKDOWN

Name of Club/Teacher: _____

Name of Person Completing Cash Breakdown: _____

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		
Fifty dollar bills 50.00		
One Hundred dollar bills 100.00		
Other		
	Total amount of cash	
	Total amount of checks	
	Total amount of all cash and checks	

Signature of fundraising staff #1 verifying the cash: _____

Signature and Date

Signature of fundraising staff #2 verifying the cash: _____

Signature and Date

Signature of ASB Bookkeeper: _____

Signature and Date

RECEIPTS

BURTON SCHOOL DISTRICT		66944
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020		DATE _____
RECEIVED FROM _____		
THE SUM OF _____ DOLLARS \$ _____		
FOR _____		
AMOUNT OF ACCOUNT \$ _____		
AMOUNT PAID\$ _____ <i>Thank You!</i>		
BALANCE DUE\$ _____ BY _____		
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD		

BURTON SCHOOL DISTRICT		66945
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020		DATE _____
RECEIVED FROM _____		
THE SUM OF _____ DOLLARS \$ _____		
FOR _____		
AMOUNT OF ACCOUNT \$ _____		
AMOUNT PAID\$ _____ <i>Thank You!</i>		
BALANCE DUE\$ _____ BY _____		
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD		

Receipts are to be filled out completely

CASH OR CHECK MUST BE NOTED AND CHECK NUMBER LISTED

Reimbursement Claim Form

Employee Name: _____

Address: _____

DATE	ITEM	AMOUNT

TOTAL OF REIMBURSEMENT REQUEST \$ _____

I, _____, hereby certify that each item of expenditures listed above was made by me for the Burton School District. That said expenditures constitute a legal claim against said district and that no part of the claim has heretofore been paid.

Site Administrator/ Program Director

Business Services

Fund	Resource	Year	Goal	Function	Object	Site	Type	Manager	Amount

(Receipts for expenditures must be attached)

Burton School District

Application for Student Club

I. We the students of the _____(name of the school site), request permission to form a Student Club. **Attach a list of the students sponsoring this application.**

II. This club will be called _____
_____ and will have as its purpose: _____

III. Mr. /Ms. _____(Name of certificated faculty member) will serve as the advisor for this club for the _____ school year.

IV. We have attached:

A copy of the proposed constitution for this club.

A copy of the proposed budget for this club for the school year.

V. Submitted by:

Student Club Representative: _____
Signature, Title and Date

Club Advisor _____
Signature, Title and Date

Approved by:

School Principal: _____
Signature, Title and Date

ASB President: _____
Signature, Title and Date

Recorded in Student Council Minutes on (date): _____

Associated Student Body Minutes

Meeting Date: _____ Meeting Time: _____ Location: _____

The meeting was called to order by: _____ The minutes of the meeting dated _____ were read and approved (corrected and approved).

The following invoices were submitted for payment: List below or attach separate listing

Check Number	Payable To	Amount	Club	Purpose of Expenditure

Motion by: _____ Second by: _____

Vote Count: _____ Number For: _____ Number Opposed: _____

Communication and Reports:

Old Business:

New Business:

Submitted by:

ASB Secretary: (Signature and Date) _____

ASB Advisor: (Signature and Date) _____

Meeting Attendees: List below or attach separate listing

Instructions for Structuring Meetings

“LET’S GET THE MEETING MOVING!”

1. CALL TO ORDER

The meeting is called to order by the President, who rises and says, “The meeting will please come to order.”

2. MINUTES

The minutes of the last meeting are read.

Example: The President says, “The Secretary will read the minutes of the last meeting.” After the reading, the President asks, “Are there any corrections or additions to these minutes?” “If not, they stand approved as read.”

If there are corrections, the President informally directs corrections be made.

“The minutes are approved as corrected.”

The Secretary signs the minutes, “Respectfully submitted.” They may be initialed by the President.

3. REPORT OF OFFICERS

The President makes announcements by reading the President’s report.

The Secretary informs the group of any letters that have been received by the group. Each communication should be handled by a main motion before another is read.

The Treasurer reports on receipts and expenses paid. These are “received and placed on file.” No vote is taken on reports “placed on file.”

4. REPORTS OF COMMITTEES

The reports of committees are called for by the President.

Standing Committees

Special Committees (Temporary)

Procedure: In each case, the President calls upon the Chairperson of the Committee to make the report. The report is read.

After this has been done, the President says: “This report will be placed on file. Any action required in this report will be taken care of under the proper order of business.”

5. UNFINISHED BUSINESS

This is any business postponed from a previous meeting. Discussion follows the motion and then a vote is taken.

6. NEW BUSINESS

This includes any ideas not presented previously. It is moved and discussed by the members. Example: President states, "We are now ready for the new business of the meeting, which includes the decision about the admission fee for the party. Will someone make a motion so that we may discuss the question?"

Member says: "I move that the admission fee for the party be fifty cents."

Second member: "I second the motion."

President: "It has been moved and seconded that the admission fee for the party be fifty cents. Is there any discussion?" Discussion follows. One member calls "Question," which means that the President must ask, "Are you ready for the question?" (Ready to vote.) Or the President acts on personal initiative and, if there are no objections, brings the matter to a vote.

7. THE PROGRAM OF THE MEETING

Example: Guest speaker, movie, slide presentation, etc.

8. ADJOURNMENT

This happens after a motion to adjourn is made and carried, (or if business is finished). The presiding officer declares the meeting adjourned.

Burton School District
Request for Fund Raiser Approval
Fiscal Year: _____

Date this form is completed: _____

Proposed event: _____

Description of fundraiser: _____

Requesting Club/Organization(s): _____

Proposed Date(s) of Event: _____

Club Contact Person: _____

Club Advisor: _____

Location of Proposed Activity: _____

Status of Event (circle one): New Event Held Previously (Years): _____

Other Background Information (such as other schools or clubs that have held similar events):

Club Representative: _____

Name, Signature and Date

Student Council Recommendation (circle one) Yes No

Student Council Representative: _____

Name, Signature and Date

Principal or Designee Recommendation (circle one) Yes No

Principal or Designee: _____

Name, Signature and Date

Presented to ASB on: _____

Signature, Title and Date

STUDENT STORE INVENTORY

Cash Control

<u>Item on shelf</u>	<u>Open</u>	<u>Close</u>	<u>#sold</u>	<u>times</u>	<u>price of</u> <u>item</u>	=	<u>Total</u> <u>Sold</u>
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

			0			=	0.00
<u>Ice Cream-sold after school</u>			0			=	0.00

			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

			0			=	0.00
<u>Sporting Events-sold after school</u>			0			=	0.00

			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

<u>Today's date</u>						
<u>Dailey Inventory Completed</u>						
<u>by</u>						
<u>Total Inventory Sold</u>						0.00
<u>Minus Credits-worker treats</u>						
<u>Net Inventory Sold</u>						0.00
<u>Cash Box Total-20.00 start</u>						
<u>up</u>						
					over	
					short	

Name of School: _____

Name of Club: _____

Ticket Inventory
Fiscal Year: _____

Fundraiser: _____

Date of Fundraiser: _____

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

Recorded in ASB Student Council Minutes on: _____
(Middle School/ High school) Date

Ticket Count Reconciliation Sheet

Event: _____

Date: _____

Person Selling Tickets: _____

Color of Tickets _____
Price of Tickets _____
Beginning Ticket # _____
Ending Ticket # _____

Color of Tickets _____
Price of Tickets _____
Beginning Ticket # _____
Ending Ticket # _____

Total Ticket Sales

Color _____

Color _____

of tickets sold _____

of tickets sold _____

Tickets sold x Ticket price= _____

Tickets sold x Ticket price= _____

A

B

A + B = _____ Total Receipts

Cash Drawer Count

Currency

Twenties _____
Tens _____
Fives _____
Ones _____

Reconciliation

Total Cash Count _____
Minus Start up ()
= _____
Total Sales _____

Coin

Quarters _____
Dimes _____
Nickels _____
Pennies _____

Total Receipts _____
Difference _____
(over or short)

Total Cash Count \$ _____

Signatures _____

Signatures _____

Dance Tally Sheet

Date of Event _____

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

(A) Event

(B) Tally marks made, one mark for each entry

(C) Number of tally marks

(D) Entrance fee

(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

FUNDRAISING PROCEDURES

All club and class fundraisers must first complete a *Fund Raiser Request form* this must be filled out and signed by both the Site Administrator and club advisor then forwarded to the Business Services to be submitted to the board for board approval **prior** to the beginning of the fundraiser. All fund raisers must have an identified educational purpose and all board policies must be adhered to. A copy of the board approved Fund Raiser Request will be returned to the requesting club or class, at that time they may proceed with the fundraiser.

A *Request for Fund Raiser Approval* must be filled out and submitted to the site's Student Council for approval. No fundraiser may be held without both forms having been approved. The advisor must keep accurate records of all items distributed to students for sale. Most fundraising companies provide these forms. If they do not, the following must be logged:

1. Student's name
2. Date the student took the merchandise
3. Number and value of the merchandise
4. Money turned in with receipt number
5. Merchandise returned
6. Total generated income

All money turned in must be receipted. Three-part NCR receipt books are available at your site. One copy of the receipt goes to the student, one copy is attached to the *Deposit Journal* and one copy is retained by the advisor.

No cash is to be kept overnight by the advisor. The advisor must count the money received, fill out a *Cash Breakdown* for the money and attach all the receipt copies. The money is then given to the site ASB bookkeeper who will verify the deposit amount and enter a *Receipt Entry* into the ASB software and print a receipt for the advisor. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe.

After the fund raiser is complete, the advisor needs to fill out the *Revenue Potential/Fund Raising Recap* and send it to the Business Services. These records are subject to annual audits. Any monies lost, merchandise not returned, money owed by students and any other discrepancies need to be acknowledged. Jog-A-Thons and other “pledging” type activities need to turn in rosters of pledges, money received by the student, and any discrepancies at the end of the event. The *Revenue Potential/Fund Raiser Recap* is due no later than two weeks after the end of the event. Please note, all monies and all payments made by check must be deposited in the student fund account. **DO NOT** take cash proceeds and deduct expenditures before making a deposit.

ACCOUNTING PROCEDURES

No cash is to be kept overnight by the advisor. The advisor and student representative must count all money received, fill out a *Cash Breakdown* for the money and attach it to the receipt copies or tally sheets. The money is then taken to the site ASB bookkeeper who will verify the amount and enter the amount as a *Receipt Entry* into the ASB software and print a receipt for the advisor. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe. At the end of the week the site ASB bookkeeper will take all ASB deposits, add them together and fill out a bank deposit slip for the deposit. They must stamp the backs of all checks with the endorsement stamp provided to them and make a copy of all checks. The deposit will be placed in a self-sealing, numbered plastic deposit bag. The copies of the checks will be attached to a copy of the bank deposit slip along with the tear off strip from the plastic deposit bag. The school site will keep the original copy of the *Receipt Journal, Bank Deposit Journal, deposit bag*, and all backup.

When an advisor/teacher needs to make a purchase from their account they need to fill out a *Requisition* form and give it to the site ASB bookkeeper who will then create a Purchase Order. No purchases should be made until an approved PO has been created and all signatures are done. The Purchase Order must be signed by the advisor, site administrator and student representative. The site ASB bookkeeper will do an *Invoice Entry* into the ASB software and print a *Check Requisition*. The Purchase Order, and invoice will be attached to the *Check Requisition*.

If the advisor needs to be reimbursed for items they purchased they will submit their receipts along with a Reimbursement Claim Form to the site ASB bookkeeper who will create an *Invoice Entry* into the ASB software and print out a *Check Requisition*. The receipts and Reimbursement Claim Form will be attached to the *Check Requisition* and the advisor must sign it as well as the site administrator and student representative. If an advisor/teacher places an internet order and pays for it with their personal charge card and they wish to be reimbursed, the order ***must be shipped to the school address***, a receipt showing their name and credit card number used (last 4 digits) ***and a copy of their credit card statement showing the charge***.

*****Please keep reimbursements to a minimum and turned in monthly.**

INVOICES OR RECEIPTS MUST BE ORIGINAL, NO COPIES ARE ACCEPTED FOR REIMBURSEMENT!

At year end the district auditor will be reviewing all *Fund Raiser Requests, Revenue Potential/Fund Raising Recaps, Deposit Journals, Check Requisitions*, receipts and bank statements.

Balances left in class accounts at the end of the year must be transferred to the site Student Council/ASB accounts unless other arrangements have been made.

ALLOWABLE EXPENDITURES

The principal and advisor are responsible for ensuring that the funds are used to purchase goods and services that promote the general welfare and educational experiences of the students.

Expenses that meet these criteria are allowable if they directly benefit the students and are not goods or services which should be provided by the district.

The following are appropriate expenditures for ASB funds:

- Magazines & newspaper subscriptions for the students
- Playground equipment
- Library books
- Supplemental Equipment not provided by the district.
- Field trips/excursions and outdoor education/science camps
- Scholarships (under specific circumstances)
- Awards (under specific circumstances)
- Costs for student social events
- Extra-curricular athletic costs (officiating, security, tickets)
-

The following items are generally not allowable:

- Salaries or supplies that are the responsibility of the district
- Repair & maintenance of district-owned facilities and equipment
- Expenses for faculty meetings
- Expenses for PTAs or Boosters
- Large awards
- Gifts of any kind
- Employee appreciation meals
- Employee clothing
- Donations
- Items for personal use of district employees

If you have any question about the appropriateness of any expenditure, please contact the District ASB Bookkeeper.

BANK RECONCILIATIONS

Timely and accurate bank account reconciliations are review are prudent and necessary. Each ASB organization will have one bank account with monthly statements. Site ASB bookkeeper is responsible for reconciling all ASB bank statements to checkbooks and general ledger accounts.

For all accounts maintained by the student organization(s), reconciliations between financial institution account balances and student organization records should be performed for every period for which a statement is received (e.g. monthly). Control measures should be established to ensure that bank reconciliations are performed on time and accurately, and that sufficient separation of duties exists.

- The site ASB bookkeeper should reconcile the total amount in the club accounts with the checkbook or general ledger monthly.
- The ASB treasurer should provide monthly reports on bank account balances and all club and trust account balances. This report should be entered into the student council minutes.
- The principal/school administrator or site ASB bookkeeper should compare the bank statement and the checkbook or general ledger to ensure that the totals match the numbers on the bank reconciliation. The bank statement needs reconciled within two weeks after statement arrives.
- The principal/school administrator or site ASB bookkeeper should verify that outstanding items are cleared in the following month.
- The principal/school administrator should ensure that any journal entries made were properly approved and authorized.
- The principal/school administrator should initial and date the bank reconciliation and the bank statement as evidence that they were reviewed and that the totals are identical.
- School sites will mail copies monthly of ASB bank reconciliations for review to the district office.

The site ASB bookkeeper performs the bank reconciliation by comparing the transactions posted by the bank to the transactions posted in the ASB books (checkbook or general ledger) for the same period.

The site ASB bookkeeper finishes the bank reconciliation by balancing all the general ledger accounts, including all club and trust accounts, and provides copies of the bank reconciliations to the principal/school administrator, ASB advisor and business office. The site ASB bookkeeper should also prepare a report of bank account and club and trust account balances for the ASB treasurer to present at the student council's monthly meeting. The site ASB bookkeeper should also provide each club advisor with a monthly financial report that shows year-to-date activity and summary balances.

****ASB ACCOUNTS ARE NOT PASS-THROUGH ACCOUNTS**

STUDENT STORE

The student store is usually operated as a fund-raising event for the entire student body. The Student Council will operate the student store and decide how the profits will be spent. The *Food Service Director* will determine what food items may be sold in the student store and when those items can be sold. The *Student Store Inventory Sheet* will be used to account for all sales and inventory. The principal will decide where the student store is to be located and where all inventory will be stored. All ASB accounting procedures apply to the handling of the monies from the student store.

EVENTS

Pre-numbered Ticket sales should be used for the following events: athletic and entertainment events, dances, car washes, and festivals. Only the site ASB bookkeeper, principal (or designee) is responsible for purchasing, storing the tickets in a safe place and have access to the inventory of ticket rolls. The site ASB bookkeeper or designee must maintain a record of the numbers of rolls of tickets in inventory and the beginning and ending ticket numbers on each ticket roll. A *Ticket Inventory Form* was designed for this purpose. When a roll of tickets is given to an advisor for a fundraising event, the beginning number is recorded on the form when the roll is issued, and the ending number is recorded when the roll is returned to the ASB bookkeeper. At the end of the fundraising event, the total number of tickets issued is counted and recorded on the *Ticket Count Reconciliation Sheet*. All ASB accounting procedures apply to the handling of the monies from the events.

Chapter 4

9-12 HIGH SCHOOL SITES

FORMS

Fund Raiser Request

Revenue Potential/Fund Raising Recap

Cash Breakdown

Receipt

Reimbursement Claim Form

Application for Student Club

Associated Student Body Minutes

Request for Fund Raiser Approval

Student Store Inventory Sheet

Ticket Inventory Sheet

Ticket Count Reconciliation Sheet

Dance Tally Sheet

FORMING THE ORGANIZATION

The high school shall have an organized ASB where the students organize and govern all the organizations (Student Council) and clubs of the school and the site administrator is the oversight for the organizations. Students who wish to form a new club at the school must submit an *Application for Student Club* to the Student Council that has the endorsement of a teacher or other faculty member of the school who agrees to serve as the advisor. The education code requires that the advisors be certificated employees of the school district. The student council and each club must prepare and adopt an official constitution which states the name and purpose of the organization. A set of bylaws is also required for each organization. The student council and each club must be composed entirely of students enrolled at the school site. The student council and each club must have a purpose and hold regular meetings. Student council and each club must prepare and maintain a record of each meeting. These records are called minutes. The meeting minutes serve as the record of each meeting and the actions taken during the meeting and demonstrate that the student council or club has followed the ASB organization's policies and procedures. Any handouts or information given to those attending the meetings must be attached to the minutes. At the next regularly scheduled meeting the students should review and approve the minutes from the previous meeting. The site ASB bookkeeper should maintain a binder with all the approved minutes for the school year. This binder will be provided to the financial auditor of the district for review.

FUND RAISER REQUEST

Fiscal Year: _____

School Site: _____

APPLICATIONS MUST BE BOARD APPROVED & SIGNED OFF BY BUSINESS SERVICES PRIOR TO THE ACTIVITY/FUND-RAISER.

Date form submitted: _____

Name of Club/Organization(s): _____

PROPOSED ACTIVITY:

Name of activity or type of fund-raiser: _____

Location of activity: _____

Facilities needed: _____

Items to be sold: _____

Date of activity: _____

First choice: _____ Alternate date: _____

Time of activity: From _____ a.m./p.m. To: _____ a.m./p.m.

Ticket selling price: \$ _____

Cash box/Tickets required? Yes or No

Number of items purchased for sale _____ @ \$ _____ each = \$ _____

ASB purchase order required? Yes or No _____

How much income is anticipated? \$ _____ How much expense is anticipated? \$ _____

How will profit be used? _____

NOTE: REVENUE POTENTIAL/FUND-RAISING RECAP IS DUE TWO WEEKS AFTER CLOSE OF ACTIVITY/FUND-RAISER.

Club Advisor/Teacher: _____

Name, Signature and Date

Principal: _____

Name, Signature and Date

Student Council Recommendation (check one) Yes No

Board Approved Yes No Board Meeting Date _____

Business Services: _____

Name, Signature and Date

Burton School District

School Site: _____

Revenue Potential/Fund Raising Recap

Date _____ Organization _____

Project _____

BEFORE the activity begins, **RECORD** this basic information:

7. Purchase Cost	\$ _____	Check Requisition	
8. # of Items Purchased		Date	_____ Amt. _____
9. Selling Price	\$ _____ /each	Date	_____ Amt. _____
*Multiply #2 by #3 to get:		Date	_____ Amt. _____
6. Potential Income	\$ _____	Date	_____ Amt. _____

DURING and **AFTER** the activity, **RECORD** the monies collected:

_____	sold @	\$ _____	=	\$ _____	Deposits Submitted
_____	sold @	_____	=	_____	Receipt # _____ Amt. _____
_____	sold @	_____	=	_____	Receipt # _____ Amt. _____
_____	sold @	_____	=	_____	Receipt # _____ Amt. _____
_____				5. _____	Receipt # _____ Amt. _____
Total					

*Compare #4 (above) to #5. Was enough money collected (#5) to meet your potential income (#4)? If not, explain differences below. (For example: Did some of the items go unsold? If so, these items should be given back to the advisor. Did any items get lost or stolen? If so, give a list of the lost or stolen items to the advisor.)

\$ Collected (#5) \$ _____ - Potential (#4) \$ _____ = Difference \$ _____

NET PROFIT Recap

\$ Collected (#5) \$ _____ - Total Expenses \$ _____ = Net Profit \$ _____

CASH BREAKDOWN

Name of Club/Teacher: _____

Name of Person Completing Cash Breakdown: _____

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	
Fifty dollar bills	50.00	
One Hundred dollar bills	100.00	
Other		
	Total amount of cash	
	Total amount of checks	
	Total amount of all cash and checks	

Signature of fundraising staff #1 verifying the cash: _____

Signature and Date

Signature of fundraising staff #2 verifying the cash: _____

Signature and Date

Signature of ASB Bookkeeper: _____

Signature and Date

RECEIPTS

BURTON SCHOOL DISTRICT	66944
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020	DATE _____
RECEIVED FROM _____	
THE SUM OF _____ DOLLARS \$ _____	
FOR _____	
AMOUNT OF ACCOUNT \$ _____	
AMOUNT PAID\$ _____ <i>Thank You!</i>	
BALANCE DUE\$ _____	BY _____
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD	

BURTON SCHOOL DISTRICT	66945
264 N. Westwood St., Porterville, CA 93257 (559) 781-8020	DATE _____
RECEIVED FROM _____	
THE SUM OF _____ DOLLARS \$ _____	
FOR _____	
AMOUNT OF ACCOUNT \$ _____	
AMOUNT PAID\$ _____ <i>Thank You!</i>	
BALANCE DUE\$ _____	BY _____
<input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> M.O. <input type="checkbox"/> CREDIT CARD	

Receipts are to be filled out completely

CASH OR CHECK MUST BE NOTED AND CHECK NUMBER LISTED

Reimbursement Claim Form

Employee Name: _____

Address: _____

DATE	ITEM	AMOUNT

TOTAL OF REIMBURSEMENT REQUEST \$ _____

I, _____, hereby certify that each item of expenditures listed above was made by me for the Burton School District. That said expenditures constitute a legal claim against said district and that no part of the claim has heretofore been paid.

Site Administrator/ Program Director

Business Services

Fund	Resource	Year	Goal	Function	Object	Site	Type	Manager	Amount

(Receipts for expenditures must be attached)

Burton School District

Application for Student Club

I. We the students of the _____(name of the school site), request permission to form a Student Club. **Attach a list of the students sponsoring this application.**

II. This club will be called _____
_____ and will have as its purpose: _____

III. Mr. /Ms. _____(Name of certificated faculty member) will serve as the advisor for this club for the _____ school year.

IV. We have attached:

A copy of the proposed constitution for this club.

A copy of the proposed budget for this club for the school year.

V. Submitted by:

Student Club Representative: _____
Signature, Title and Date

Club Advisor _____
Signature, Title and Date

Approved by:

School Principal: _____
Signature, Title and Date

ASB President: _____
Signature, Title and Date

Recorded in Student Council Minutes on (date): _____

Burton School District
Request for Fundraiser Approval
Fiscal Year: _____

Date this form is completed: _____

Proposed event: _____

Description of fundraiser: _____

Requesting Club/Organization(s): _____

Proposed Date(s) of Event: _____

Club Contact Person: _____

Club Advisor: _____

Location of Proposed Activity: _____

Status of Event (circle one): New Event Held Previously (Years): _____

Other Background Information (such as other schools or clubs that have held similar events):

Club Representative: _____

Name, Signature and Date

Student Council Recommendation (circle one) Yes No

Student Council Representative: _____

Name, Signature and Date

Principal or Designee Recommendation (circle one) Yes No

Principal or Designee: _____

Name, Signature and Date

Presented to ASB on: _____

Signature, Title and Date

STUDENT STORE INVENTORY

Cash Control

<u>Item on shelf</u>	<u>Open</u>	<u>Close</u>	<u>#sold</u>	<u>times</u>	<u>price of</u> <u>item</u>	=	<u>Total</u> <u>Sold</u>
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

	0		0				0.00
			0				0.00

Ice Cream-sold after school

			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

	0		0				0.00
			0				0.00

Sporting Events-sold after school

			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00
			0	X	0.00	=	0.00

Today's date

Dailey Inventory Completed by

Workers

<u>Total Inventory Sold</u>		0.00
<u>Minus Credits-worker treats</u>		
<u>Net Inventory Sold</u>		0.00
<u>Cash Box Total-20.00 start up</u>		
	over	
	short	

Name of School: _____

Name of Club: _____

Ticket Inventory
Fiscal Year: _____

Fundraiser: _____

Date of Fundraiser: _____

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

Recorded in ASB Student Council Minutes on: _____
(Middle School/ High school) Date

Ticket Count Reconciliation Sheet

Event: _____

Date: _____

Person Selling Tickets: _____

Color of Tickets _____
Price of Tickets _____
Beginning Ticket # _____
Ending Ticket # _____

Color of Tickets _____
Price of Tickets _____
Beginning Ticket # _____
Ending Ticket # _____

Total Ticket Sales

Color _____

Color _____

of tickets sold _____

of tickets sold _____

Tickets sold x Ticket price= _____
A

Tickets sold x Ticket price= _____
B

A + B = _____ **Total Receipts**

Cash Drawer Count

Currency

Twenties _____
Tens _____
Fives _____
Ones _____

Coin

Quarters _____
Dimes _____
Nickels _____
Pennies _____

Reconciliation

Total Cash Count _____
Minus Start up _____
= _____
Total Sales _____

Total Receipts _____
Difference _____
(over or short)

Total Cash Count \$ _____

Signatures _____

Signatures _____

Dance Tally Sheet

Date of Event _____

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

(A) Event

(B) Tally marks made, one mark for each entry

(C) Number of tally marks

(D) Entrance fee

(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

FUNDRAISING PROCEDURES

All club and class fundraisers must first complete a *Fund Raiser Request form* this must be filled out and signed by both the Site Administrator and club advisor then forwarded to the Business Services to be submitted to the board for board approval **prior** to the beginning of the fundraiser. All fund raisers must have an identified educational purpose and all board policies must be adhered to. A copy of the board approved Fund Raiser Request will be returned to the requesting club or class, at that time they may proceed with the fundraiser.

A *Request for Fund Raiser Approval* must be filled out and submitted to the site's Student Council for approval. No fundraiser may be held without both forms having been approved.

The advisor must keep accurate records of all items distributed to students for sale. Most fundraising companies provide these forms. If they do not, the following must be logged:

1. Student's name
2. Date the student took the merchandise
3. Number and value of the merchandise
4. Money turned in with receipt number
5. Merchandise returned
6. Total generated income

All money turned in must be receipted. Three-part NCR receipt books are available at your site. One copy of the receipt goes to the student, one copy is attached to the *Deposit Journal* and one copy is retained by the advisor.

No cash is to be kept overnight by the advisor. The advisor must count the money received, fill out a *Cash Breakdown* for the money and attach all the receipt copies. The money is then given to the site ASB bookkeeper who will verify the deposit amount and enter a *Receipt Entry* into the ASB software and print a receipt for the advisor. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe.

After the fund raiser is complete, the advisor needs to fill out the *Revenue Potential/Fund Raising Recap* and send it to the Business Services. These records are subject to annual audits. Any monies lost, merchandise not returned, money owed by students and any other discrepancies need to be acknowledged. Jog-A-Thons and other “pledging” type activities need to turn in rosters of pledges, money received by the student, and any discrepancies at the end of the event. The *Revenue Potential/Fund Raiser Recap* is due no later than two weeks after the end of the event. Please note, all monies and all payments made by check must be deposited in the student fund account. **DO NOT** take cash proceeds and deduct expenditures before making a deposit.

ACCOUNTING PROCEDURES

No cash is to be kept overnight by the advisor. The advisor and student representative must count all money received, fill out a *Cash Breakdown* for the money and attach it to the receipt copies or tally sheets. The money is then taken to the site ASB bookkeeper who will verify the amount and enter the amount as a *Receipt Entry* into the ASB software and print a receipt for the advisor. After the site ASB bookkeeper has verified the deposit is correct and complete (all required documents attached) they will place the completed deposit into a locking money bag and place the deposit into the site safe. At the end of the week the site ASB bookkeeper will take all ASB deposit's, add them together and fill out a bank deposit slip for the deposit. They must stamp the backs of all checks with the endorsement stamp provided to them and make a copy of all checks.

The deposit will be placed in a self-sealing, numbered plastic deposit bag. The copies of the checks will be attached to a copy of the bank deposit slip along with the tear off strip from the plastic deposit bag. The school site will keep the original copy of the *Receipt Journal, Bank Deposit Journal, deposit bag*, and all backup.

When an advisor/teacher needs to make a purchase from their account they need to fill out a *Requisition* form and give it to the site ASB bookkeeper who will then create a Purchase Order. No purchases should be made until an approved PO has been created and all signatures are done. The Purchase Order must be signed by the advisor, site administrator and student representative. The site ASB bookkeeper will do an *Invoice Entry* into the ASB software and print a *Check Requisition*. The Purchase Order, and invoice will be attached to the *Check Requisition*.

If the advisor needs to be reimbursed for items they purchased they will submit their receipts along with a Reimbursement Claim Form to the site ASB bookkeeper who will create an *Invoice Entry* into the ASB software and print out a *Check Requisition*. The receipts and Reimbursement Claim Form will be attached to the *Check Requisition* and the advisor must sign it as well as the site administrator and student representative. If an advisor/teacher places an internet order and pays for it with their personal charge card and they wish to be reimbursed, the order ***must be shipped to the school address***, a receipt showing their name and credit card number used (last 4 digits) ***and a copy of their credit card statement showing the charge***.

*****Please keep reimbursements to a minimum and turned in monthly.**

INVOICES OR RECEIPTS MUST BE ORIGINAL, NO COPIES ARE ACCEPTED FOR REIMBURSEMENT!

At year end the district auditor will be reviewing all *Fund Raiser Requests, Revenue Potential/Fund Raising Recaps, Deposit Journals, Check Requisitions*, receipts and bank statements.

Balances left in class accounts at the end of the year must be transferred to the site Student Council/ASB accounts unless other arrangements have been made.

ALLOWABLE EXPENDITURES

The principal and advisor are responsible for ensuring that the funds are used to purchase goods and services that promote the general welfare and educational experiences of the students. Expenses that meet these criteria are allowable if they directly benefit the students and are not goods or services which should be provided by the district.

The following are appropriate expenditures for ASB funds:

- Magazines & newspaper subscriptions for the students
- Playground equipment
- Library books
- Supplemental Equipment not provided by the district.
- Field trips/excursions and outdoor education/science camps
- Scholarships (under specific circumstances)
- Awards (under specific circumstances)
- Costs for student social events
- Extra-curricular athletic costs (officiating, security, tickets)

The following items are generally not allowable:

- Salaries or supplies that are the responsibility of the district
- Repair & maintenance of district-owned facilities and equipment
- Expenses for faculty meetings
- Expenses for PTAs or Boosters
- Large awards
- Gifts of any kind
- Employee appreciation meals
- Employee clothing
- Donations
- Items for personal use of district employees

If you have any question about the appropriateness of any expenditure, please contact the District ASB Bookkeeper.

BANK RECONCILIATIONS

Timely and accurate bank account reconciliations are review are prudent and necessary. Each ASB organization will have one bank account with monthly statements. Site ASB bookkeeper is responsible for reconciling all ASB bank statements to checkbooks and general ledger accounts.

For all accounts maintained by the student organization(s), reconciliations between financial institution account balances and student organization records should be performed for every period for which a statement is received (e.g. monthly). Control measures should be established to ensure that bank reconciliations are performed on time and accurately, and that sufficient separation of duties exists.

- The site ASB bookkeeper should reconcile the total amount in the club accounts with the checkbook or general ledger monthly.
- The ASB treasurer should provide monthly reports on bank account balances and all club and trust account balances. This report should be entered into the student council minutes.
- The principal/school administrator or site ASB bookkeeper should compare the bank statement and the checkbook or general ledger to ensure that the totals match the numbers on the bank reconciliation. The bank statement needs reconciled within two weeks after statement arrives.
- The principal/school administrator or site ASB bookkeeper should verify that outstanding items are cleared in the following month.
- The principal/school administrator should ensure that any journal entries made were properly approved and authorized.
- The principal/school administrator should initial and date the bank reconciliation and the bank statement as evidence that they were reviewed and that the totals are identical.
- School sites will mail copies monthly of ASB bank reconciliations for review to the district office.

The site ASB bookkeeper performs the bank reconciliation by comparing the transactions posted by the bank to the transactions posted in the ASB books (checkbook or general ledger) for the same period.

The site ASB bookkeeper finishes the bank reconciliation by balancing all the general ledger accounts, including all club and trust accounts, and provides copies of the bank reconciliations to the principal/school administrator, ASB advisor and business office. The site ASB bookkeeper should also prepare a report of bank account and club and trust account balances for the ASB treasurer to present at the student council's monthly meeting. The site ASB bookkeeper should also provide each club advisor with a monthly financial report that shows year-to-date activity and summary balances.

****ASB ACCOUNTS ARE NOT PASS-THROUGH ACCOUNTS**

STUDENT STORE

The student store is usually operated as a fund-raising event for the entire student body. The Student Council will operate the student store and decide how the profits will be spent. The ***Food Service Director*** will determine what food items may be sold in the student store and when those items can be sold. The *Student Store Inventory Sheet* will be used to account for all sales and inventory. The principal will decide where the student store is to be located and where all inventory will be stored. All ASB accounting procedures apply to the handling of the monies from the student store.

EVENTS

Pre-numbered Ticket sales should be used for the following events: athletic and entertainment events, dances, car washes, and festivals. Only the site ASB bookkeeper, principal (or designee) is responsible for purchasing, storing the tickets in a safe place and have access to the inventory of ticket rolls. The site ASB bookkeeper or designee must maintain a record of the numbers of rolls of tickets in inventory and the beginning and ending ticket numbers on each ticket roll. A *Ticket Inventory Form* was designed for this purpose. When a roll of tickets is given to an advisor for a fundraising event, the beginning number is recorded on the form when the roll is issued, and the ending number is recorded when the roll is returned to the site ASB bookkeeper. At the end of the fundraising event, the total number of tickets issued is counted and recorded on the *Ticket Count Reconciliation Sheet*. All ASB accounting procedures apply to the handling of the monies from the events.

Chapter 5

VENDING MACHINES

DISTRICT POLICY

All vending machines that the students have access to, must provide only healthy beverages if the students have access to them at any time during the school day. The contract for the vending machine can only be approved and signed by those individuals that have been designated by the school board as “authorized signatures”. The vending machines will be installed, stocked and maintained by the vending company. The vending company shall collect all the money from the machine and send the commission check to the school. The commission from the sales will be deposited into the ASB funds for the site where the vending machines are located. These monies are for the benefit of the entire student body of the school site.

Chapter 6

PARENT ORGANIZATIONS

DISTRICT POLICY

The school board allows the formation of parent organizations for each school site. While the district does not wish to govern the parent organizations, they have developed some guidelines in which all parent organizations must follow in order to operate within the district. All parent organizations must have their own tax identification number. They must hold regular meetings, and a financial report must be provided at all meetings including a copy of the bank statement for the organization. They must provide their own liability insurance and a certificate of liability shall be provided to the district. The parent organization shall notify the Business Services of all fundraisers that they are planning prior to the start of the fundraiser.

Chapter 7

APPENDICES

REGULATIONS AND CODES

CALIFORNIA EDUCATION CODE (K-12)

§ 48930- Purpose and Privileges of Student Body Organization

Any group of students may organize a student body association within the public schools with the approval and subject to the control and regulation of the governing board of the school district.

Any such organization shall have as its purpose the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials. Any student body organization may be granted the use of school premises and properties without charge subject to such regulations as may be established by the governing board of the school district.

§ 48931- Authorization for Sale of Food by Student Organization

The governing board of any school district or any county office of education may authorize any pupil or adult entity or organization to sell food on school premises, subject to policy and regulations of the State Board of Education. The State Board of Education shall develop policy and regulations for the sale of food by any pupil or adult entity or organization, or any combination thereof, which shall ensure optimum participation in the school district's or the county office of education's nonprofit food service programs and shall be in consideration of all programs approved by the governing board of any school district or any county office of education. The policy and regulations shall be effective the first of the month following adoption by the State Board of Education.

§ 48932- Authorization for Fund Raising Activities by Student Organizations

The governing board of any school district may authorize any organization composed entirely of pupils attending the schools of the district to maintain such activities, including fund-raising activities, as may be approved by the governing board. The governing board of any district may, by resolution, authorize any student body organization to conduct fund-raising activities on school property during school hours provided that the governing board has determined that such activities will not interfere with the normal conduct of the schools.

§ 48933- Deposit or Investment of Student Funds

The funds of any student body organization established in the public schools of any school district shall, subject to approval of the governing board of the district, be deposited or invested in one or more of the following ways:

1. Deposits in a bank or banks, or other institution, whose accounts are federally insured.
2. Investment certificates or withdrawable shares in state-chartered savings and loan associations and savings accounts of federal savings and loan associations, provided those associations are doing business in the state and have their accounts insured by the Federal Savings and Loan Insurance Corporation.
3. Purchase of repurchase agreements issued by savings and loan associations or banks.
4. Purchase of bonds, notes, bills, certificates, debentures, or any other obligations issued by the United States of America.
5. Shares or certificates for funds received or any form of evidence of interest or indebtedness issued by any credit union in this state, organized under the provisions of Division 5 (commencing with Section 14000) of the Financial Code or the statutes of the United States relating to credit unions insured by the administrator of the National Credit Union Administration or a comparable agency as provided by a state government.

The funds shall be expended subject to such procedure as may be established by the student body organization subject to the approval of each of the following three persons, which shall be obtained each time before any of the funds may be expended: an employee or official of the school district designated by the governing board, the certificated employee who is the designated advisor of the particular student body organization, and a representative of the particular Student body organization.

§ 48934-Kindergarten and Grades 1 to 6 Student Body Funds

The funds of the student body organization established in the public schools for kindergarten and grades 1 to 6, inclusive, of any school district maintaining kindergarten and grades 1 to 6, inclusive, may be used to finance activities for non-instructional periods or to augment or to enrich programs provided by the district.

§ 48936-Additional Uses of Student Funds

In addition to deposit or investment pursuant to Section 48933, the funds of a student body organization may be loaned or invested in any of the following ways:

1. Loans, with or without interest, to any student body organization established in another school of the district for a period not to exceed three years.
2. Invest money in permanent improvements to any school district property including, but not limited to, buildings, automobile parking facilities, gymnasiums, swimming pools, stadiums and playing fields, where such facilities, or portions thereof, are used for conducting student extracurricular activities or student spectator sports, or when such improvements are for the benefit of the student body. Such investment shall be made on condition that the principal amount of the investment plus a reasonable amount of interest thereon shall be returned to the student body organization as provided herein. Any school district approving such an investment shall establish a special fund in which moneys derived from the rental of school district property to student body organizations shall be deposited. Moneys shall be returned to the student body organization as contemplated by this section exclusively from such special fund and only to the extent that there are money in such special fund. Whenever there are no outstanding obligations against the special fund, all moneys therein may be transferred to the general fund of the school district by action of the local governing board.

Two or more student body organizations of the same school district may join together in making such investments in the same manner as is authorized herein for a single student body. Nothing herein shall be construed so as to limit the discretion of the local governing board in charging rental for use of school district property by student body organizations as provided in § 48930.

§ 48937-Supervision and Audit of Student Funds

The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the same name of the school. The cost of supervision may constitute a proper charge against the funds of the district. The governing board of a school district may also provide for a continuing audit of the student body funds with school district personnel.

§ 48938-Trustee for funds of Unorganized Student Body

In schools or classes for adults, regional occupational centers or programs, or in elementary, continuation, or special education schools in which the student body is not organized, the governing board may appoint an employee or official to act as trustee for student body funds and to receive these funds in accordance with procedures established by the board. These funds shall be deposited in a bank, a savings and loan association, a credit union, or a combination of these financial institutions, approved by the board and shall be expended subject to the approval of the appointed employee or official and subject to such procedure as may be established by the board.

§ 51521-Fund Raising Projects

No person shall solicit any other person to contribute to any fund or to purchase any item of personal property, upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains the prior written approval of either the governing board of the school district in which such solicitation is to be made or the governing board of the school district having jurisdiction over the school or student body represented to be benefited by such solicitation, or the designee of either of such boards. The prohibitions of this section shall not apply with respect to any solicitation or contribution the total proceeds of which are delivered to a public school, nor to a solicitation of a transfer to be affected by the testamentary act.

CALIFORNIA PENAL CODE

§ 319-Definition of a Lottery

A lottery is any scheme for the disposal or distribution of property by chance, among persons who have paid or promised to pay any valuable consideration for the chance of obtaining such property or a portion of it, or for any share or any interest in such property, upon any agreement, understanding, or expectation that this is to be distributed or disposed of by lot or chance, whether called a lottery, raffle, or gift enterprise, or by whatever name the same may be known.

§ 320- Operation of a Raffle or Lottery

Every person who contrives, prepares, sets up, proposes, or draws any lottery, is guilty of a misdemeanor.

T OGETHER

E VERYONE

A CHIEVES

M ORE