



Birmingham Community Charter High School  
Associated Student Body

**2023-2024**

## **A.S.B. Financial Handbook**

A step-by-step guide for  
ASB Club Advisors, Athletic Team Coaches  
and Student Representatives

The Governing Board adopts on an ongoing basis the most recent Fiscal Crisis and Management Assistance Team (FCMAT) Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference as the Birmingham Community Charter High School's ASB Manual as part of the school's board policy. In the event of any conflict between the most recent FCMAT Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference and the District ASB processes or procedures, the policies and procedures established in the A.S.B. Financial Handbook will prevail.

# A.S.B. Financial Handbook

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## Welcome

Welcome to the 2023-2024 school year. Please take time to familiarize yourself with the policies and procedures our school will follow for all ASB accounts.

## Meetings

ASB clubs and classes are required to meet regularly in order to develop their annual budget and approve all spending. Minutes should be taken during these meetings, in particular any meeting where financial matters are discussed and/or approved. Minutes must include all approved spending/fundraising and require the signature of club officers and the club advisor. Minutes must be submitted with all spending/fundraising requests and should be held for review as the ASB account is subject to district and state auditing. This also provides incoming members with important history of the ASB club and its account.

## Budgets

Clubs, classes and teams must submit a budget annually. The budget period represented is July 1-June 30 for that particular school year. A copy of the previous year's final statement, which includes all income and expenses, can assist with this process. Carryover of funds from one year to the next cannot exceed 20% unless contained in the approved budget with reason for carryover.

## Purchase Requests/Purchase Orders

Once a budget is approved, Purchase Requests may be submitted for consideration and approval. Purchase Requests are the mechanism in place that provide legally required prior approval for all ordering/spending from an ASB account. Once a Purchase Request is approved by the three required parties (Student Council, Activities Director and Principal), the ASB Bookkeeper assigns a PO number which provides the account with approval to spend. Only *after* that PO number is assigned may spending take place! Full purchasing guidelines can be found at the end of this document.

A few important reminders:

- **Shipping to Site.** All orders must be shipped to the school site. Failure to ship items to the site may result in non-payment/reimbursement.
- **Single Items Valued over \$500.** Any order for a **single** item/piece of equipment valued over \$500 must be submitted through BCCHS's purchasing system in order for the item to be asset-tagged by the district. This requires a formal quote attached to the Purchase Request. The Purchase Request is to be made out to BCCHS as the vendor. Once the item arrives, BCCHS will subsequently bill the class/club/team.
- **Awards/Recognition.** All awards and recognition must align with BCCHS's board policy. In addition, all purchases of awards/recognition require a separate PO with clearly defined expense estimates and a description of what will be purchased/awarded. Gifts of any type are not permitted with ASB funds.
- **Services/Rentals.** All expenses for services\* and rentals require an individual PO with a copy of the vendor's W-9 attached. \*Please note: Any individual who instructs, coaches or teaches must be a BCCHS employee, and may not be paid directly by ASB.

- **Vendors Performing Services On Campus.** All vendors performing services on campus are required to have a Certificate of Insurance on file. Food vendors will also be required to submit a valid LA County Public Health Permit.
- **Contracts.** The only individual who may sign contracts on behalf of an ASB Club, Team or Class is the CBO. Under no circumstances may a student, parent, advisor or coach sign any type of contract representing Birmingham Community Charter High School.
- **Actual Expense is Greater than Prior Approval Amount.** If the actual expense is greater than 10% of the prior approved amount listed on the Purchase Request Form and subsequent PO, the PO must be *modified* and increased by the additional amount needed. This requires prior approval and is submitted using the same Purchase Request Form by checking the PO Modification box.

## PO Approval Meetings

The ASB Student Council meets weekly to review all submitted Purchase Requests. An approved budget must be on file in order for any request to be approved. Please ensure proper planning takes place by submitting a Budget and Purchase Requests well in advance of any spending.

## Check/Payment Requests

A check may only be issued when there is an approved PO in place. When a check is needed to pay an invoice for a received order or for reimbursement of purchased goods, a Check Request is completed and submitted to the ASB Bookkeeper. The original invoice and/or receipts must be stapled to the request. While great effort is made to issue checks weekly, please allow up to ten business days and plan accordingly.

## Emergency Check/Reimbursement Requests

When an emergency arises that requires an individual to make an emergency purchase without a PO in place, a reimbursement can be requested using the “Emergency Check/Reimbursement Request”. An emergency is when an expense **could not have been foreseen** and is **critical** in nature. The ASB has no obligation to approve a reimbursement but will consider the request on a case-by-case basis.

## Deposits

There are three different ways in which income is deposited into an ASB account: the Student Store, the Webstore, or through a Safe Drop.

### Student Store and/or Webstore

Spirit Apparel and Items  
 Food Fest Sales  
 Activity/Event Tickets  
 Athletic Team Spirit Packages

### Safe Drop

Activity/Event Door Ticket Sales  
 Athletic Entry Gate Sales  
 Concession Stands and Snack Bars  
 Outside Fundraising w/All Backup

## Student Store/Webstore

Whenever possible, the Webstore should be utilized for payments. This provides students and families with 24-7 online access, making it very easy for payments to be processed from home.

There are two methods in which to set up an item for sale in the Student Store/Webstore:

- **Selling Something as a Fundraiser.** When the item being sold is earning a profit it is considered a fundraiser. The Fundraiser Authorization Form is submitted to the ASB mailbox for approval by the Student Council, the Activities Director and the ASB Administrator. The form includes a section for adding items for sale in the Student Store. Allow up to two weeks for full approval and processing.
- **Selling Something at Cost.** When the item is not earning a profit, the Student Store/Webstore Item Set-Up form must be completed and submitted to the Site Controller. Allow three days for processing.

## **Safe Drop Deposits**

An exception to selling items through the Student Store/Webstore is an event/activity where tickets and/or concessions/snacks are sold. In those cases, proper records must be kept documenting all sales. Numbered tickets are recommended for ticket sales, and a beginning and ending inventory count or tally sheet is recommended for concession sales. A Ticket Sales Report and/or a Concession Sales Report must be completed and submitted with these deposits.

The deposit must be counted and deposited into the ASB Bookkeeper's safe **immediately following the event.** Under no circumstances are proceeds to leave campus, be left in a classroom, or given to someone for safekeeping.

## **Snack Bars, Concession Stands and Other Fundraising Sales**

- All deposits for snack bars, concessions other fundraising sales must include some sort of tracking backup. This can be a tally sheet, starting and ending inventory sheet or copies of sales receipts. Ideally the deposit should match the value of sales reported. Any variances must be reported and explained.
- 100% of all sales proceeds must be deposited! Snack bar proceeds may not be used to reimburse and/or purchase snack bar items!
- Deposits may not leave the school site, and must be dropped in the Student Store or the Room J106A safe immediately following the event.

## **Fundraising & Donations**

A Fundraiser Authorization Form is required for all fundraising activities, with a clear description of how the raised funds will be utilized. When possible, it is recommended that fundraisers be conducted that don't require cash handling. This can be accomplished through the many fundraising companies now using online platforms. When that is not possible, tangible products can be set up for sale through our Student Store/Webstore. For liability purposes, cash should never be collected and/or stored on campus or in classrooms!

The ASB, its member clubs and athletic teams are also welcome to request voluntary donations for their programs. Such donations can be submitted to the ASB Bookkeeper for processing; a receipt will be provided to the donor for tax purposes.

For both fundraising and donations, there cannot be a requirement that a student's ability to participate in the club or team is impacted or contingent on such donation or fundraising.

## Charitable Giving

ASB clubs are set up to benefit the students on the campus. Clubs sometimes want to make charitable giving an aspect of their purpose, which is permitted within ASB as long as it is not the main purpose of the club. There are specific requirements:

- A Fundraiser Authorization Form must be submitted and approved with a copy of the charity's w-9 attached indicating the charity is a legitimate 501(c)(3).
- All collected funds are deposited into a clearing account (charitable donation income may not be comingled with the regular club account).
- Any fundraising activities that benefits the charity must be clearly advertised as such.
- The entire balance of the charitable donation income must be donated to the charity at the conclusion of the drive.

## Forms

**With the exception of the 3-Part Deposit Form, all ASB forms are available on our School's website under HOME>OUR COMMUNITY>STUDENT LEADERSHIP/ASB>ASB/CLUB FORMS**

- Purchase Request
- Fundraiser Approval Request
- Check Request Form
- Budget Worksheet
- Donation Acceptance Form
- Vendor Insurance Agreement
- Request to Carry Over Excess Ending Balances
- Ticket Tally Form
- Tally Sheet
- Club Meeting Minutes Form
- Cash Box Request
- Request To Form A Student Club
- Sample Constitution

## ASB Office

For any questions regarding ASB accounting practices and procedures, please feel free to email the ASB Bookkeeper ([s.lueneburg@birminghamcharter.com](mailto:s.lueneburg@birminghamcharter.com)) or visit the ASB Office in the Student Store which is open daily.



## **BIRMINGHAM COMMUNITY CHARTER HIGH SCHOOL**

### **Associated Student Body BCCHS Purchasing Guidelines Club/Coach Advisors**

All purchases made by your club/trust account must be pre-approved by Student Council before the purchase is made, any order is placed, or any contract is signed. All orders made without prior approval will not be paid. If you need to make a purchase and are unsure of the exact amount, you may pass a purchase requisition for a "Not-to-Exceed" amount. This can only be done if the vendor will take a school purchase order, or you can pay upfront and be reimbursed. Please attach "back-up" to your PR, i.e. copy of artwork, quote from vendor, contract, etc. Once the Purchase Request is approved a Purchase Order will be issued and a copy of both the PR & the PO will be sent to the advisor.

#### **Purchase Order/Check Procedure**

1. Fill out a purchase requisition (PR) form (make sure it is completely filled out with vendor, your account #, date required, club advisor's signature, club officer signature). You must attach "back-up" paperwork to the P.R. (quote, proposal, etc.) including Minutes of Meeting showing student approval of purchase.
2. Turn in your P.R. to the Student Store ASB Office.
3. It will then be sent to Student Council for approval at the next meeting. Meetings are normally held 6<sup>th</sup> period however, there may be some days that a meeting is not possible due to an event, so be sure to plan ahead & give at least a week to 10 days for the approval.
4. After Student Council approval, the P.R. then goes to the appropriate administrator for approval.
5. Once all the approvals have been obtained, a purchase order will be issued.
6. Please note that we do not place the orders for you. Once you receive the purchase order, you will need to call the vendor and place the order directly. All orders must be shipped to BCCHS, NOT YOUR HOME.
7. Once you receive the merchandise, please forward a Check Request Form along with the invoice and packing lists to the Student Store ASB Office so that they can kept for the auditor. .
8. A check will then be issued to the vendor or reimbursement made.



**2022-2023**

# **A.S.B. Financial Handbook Acknowledgement**

As a member of the Birmingham Community Charter High School ASB, I/we acknowledge receipt of the 2023-2024 Accounting Handbook. I/we understand the information provided and will adhere to the policies and procedures set forth.

Club / Class / Team Name \_\_\_\_\_

Signed: \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Advisor/Coach Signature: \_\_\_\_\_

ASB Club/Class Officer Signatures: President \_\_\_\_\_

Vice President \_\_\_\_\_

Treasurer \_\_\_\_\_

Secretary \_\_\_\_\_