



ASB Accounting Guide

Tracy Unified School District

ASB Accounting Guide

TABLE OF CONTENTS

INTRODUCTION.....	1
ASB CONSTITUTIONS AND CLUB CHARTERS.....	3
GENERAL LEDGER NUMBERING CHART.....	5
BUDGETING.....	8
ASB MEETING MINUTES.....	10
STANDARDIZED FORMS.....	11
STUDENT BODY REVENUE.....	12
RECEIPTING PROCEDURES.....	13
FUNDRAISERS.....	15
DISBURSEMENTS.....	23
STUDENT STORE.....	28
BANK RECONCILIATION.....	29
GENERAL STUDENT BODY GUIDELINES.....	31
BOOSTER CLUB GUIDELINES.....	32
SCHOLARSHIP GUIDELINES.....	41
MONTHLY CHECKLIST.....	42
EDUCATION CODE SECTIONS.....	43
APPENDIX.....	A

Tracy Unified School District

ASB Accounting Guide

INTRODUCTION

This accounting guide has been developed to provide guidance to those individuals involved with student organizations within the school district. The funds of student organizations must be accounted for at the same level as those of all other funds of the school district in accordance with generally accepted accounting procedures.

The purpose of raising funds within a student body is to support and enhance the educational experience of the student body. Maintaining adequate internal controls and adhering to district established guidelines is vital to ensuring that student body assets are safeguarded and free from misappropriation.

School districts that have successful ASB operations have:

- A comprehensive board policy and administrative regulations on ASB operations and funds that provide guidance beyond what is in the law, including district procedures, best practices and internal controls.
- A comprehensive and user friendly ASB manual that provides guidance for all individuals involved with day-to-day ASB activities.
- A significant level of oversight and support from the district business office.
- Annual training for all staff members and students who work with ASB operations.
- Standardization of processes and procedures at all sites.

This guide takes into account that individuals responsible for student body accounting may not have been trained in proper accounting controls and procedures. Therefore, it takes a basic approach to many of the day-to-day responsibilities associated with student body accounting.

Information presented in this accounting guide has been accumulated from several different sources including The Associated Student Body Account Manual, prepared by the Fiscal Crisis and Management Assistance Team, various sections of *California Law* and other available materials covering accounting procedures for student body organizations.

Tracy Unified School District

ASB Accounting Guide

RULES AND REGULATIONS

ADMINISTRATION WITHIN A STUDENT BODY ORGANIZATION

Governing Board – The school district governing board must adopt general operating rules to ensure proper supervision and control of the activities of each student body organization.

Superintendent – Acts as the general supervisor of the activities of the student body organization to see that policies adopted by the governing board are implemented.

Director of Financial Services – Serves as a consultant in financial matters for the student body organization. This individual is also responsible for the oversight of financial control procedures and enforcement of statutory regulations.

Accounting Specialist – Develops and reviews accounting procedures.

Principal – The school principal is ultimately responsible for the student body organization financial activities. The principal may appoint student body advisors to ensure that required procedures are followed.

Activity Director/ASB Advisor – The activity director is responsible for coordinating the day-to-day operations of the student body organization and ensuring compliance with statutory regulations.

Bookkeeper – The bookkeeper is responsible to the principal for keeping the financial records of the organization in accordance with established procedures and statutory regulations.

Student Council – The student council is responsible for the adoption of a budget, approval of expenditures, and authorization of fund-raising activities.

Athletic Director – The athletic director is responsible for coordinating the daily operations and budget management of the sports activities.

Tracy Unified School District

ASB Accounting Guide

ASB CONSTITUTION AND CLUB CHARTERS

Prior to forming, the ASB must create a Constitution and By-Laws document for the establishment of the ASB at the site. The constitution that is adopted at the site must contain the following information: (*See Appendix for sample constitution*)

1. Name of the organization
2. Purpose of the organization
3. Details regarding the framework within which the organization will operate

Any group of students may apply for permission to form a club by submitting a proposed charter to the board designee for his/her approval. This charter must have the endorsement of a teacher or other faculty member of the school who agrees to serve as the club advisor for the entire school year. The charter must include the following: (*See Appendix for sample charter*)

1. The title, powers, and duties of the officers and the method for election of the officers.
2. The scope of the proposed activities
3. The name of the organization

Additional club requirements include:

- Clubs must be entirely composed of students enrolled at the school site
- The ASB must have a copy of the charters for all clubs that are operating under the ASB
- A school district employee must be appointed to act as supervisor/sponsor for the club
- Clubs operate under the same regulations as the ASB organization

The school student council and each club must prepare and adopt an official constitution. The constitution must state the name and purpose of the organization and must present the framework within which the organization will operate. This document should clearly state all of the policies and rules for student governance of the student organization or club.

The constitution should include the following:

- Background information on the organization
- The name and purpose of the organization
- The type of activities that the organization will conduct

Tracy Unified School District

ASB Accounting Guide

Constitution (cont.)

- The membership requirements for the organization, including the eligibility requirements
- The titles, duties and terms of office of the officers
- Whether or not the club/organization will be represented on the student council
- How the club advisors will be appointed
- How and when the budget is prepared
- How expenditures are approved
- Who is responsible for monitoring the budget against actual will monitor the budget
- What types of financial statements and reports will be generated and distributed

Tracy Unified School District

ASB Accounting Guide

ASB GENERAL LEDGER ACCOUNT NUMBER CHART

<u>ACCOUNT</u>	<u>TYPE</u>	<u>ACCOUNT</u>	<u>TYPE</u>
1000	ASSETS	4000	REVENUE
1001-1099	Bank Accounts	4001-4199	Sports Groups
1100-1199	Accounts Receivable	4200-4299	Fundraisers
1200-1299	Inventory	4300-4399	Fees and Dues
1300-1399	Other Assets	4400-4499	Student Store
1400-1499	Fixed Assets	4500-4999	Other Revenue
			Vending
			Interest
			Donations
			Advertising
			Cash Overage
			Gate Revenue
			ASB Sales
2000	LIABILITIES		
2001-2099	Account Payables		
2100-2199	Class Accounts		
2200-2399	Club Accounts		
2400-2599	Scholarships		
2600-2699	Other Liabilities		
		5000	EXPENDITURES
3000	EQUITY	5001-5199	Sports Groups
3001	Fund Balance	5200-5299	Fundraisers
		5300-5399	Fees and Dues
		5400-5499	Student Store
		5500-5999	Other Expenditure
			Vending
			Interest
			Donations
			Advertising
			Cash Overage
			Gate Revenue
			ASB Sales

Tracy Unified School District

ASB Accounting Guide

TYPES OF ASB GENERAL LEDGER ACCOUNTS

ASSETS

Assets are defined as anything the ASB owns that has value, either tangible or intangible. Assets may be further segregated into current assets and fixed assets. Current assets are readily available or liquid, such as cash in a checking, savings or money market account, certificates of deposits, inventory and accounts receivable accounts while fixed assets are of a more permanent nature.

1. **Cash Accounts** – Cash accounts are used to report amounts deposited with financial institutions. Bank accounts and/or investment accounts must be reported in separate accounts to facilitate monthly reconciling procedures. Cash accounts include checking, savings, money market accounts and certificates of deposit.
2. **Other Assets** – Inventory is recorded as items are purchased for resale by the ASB. Receivables usually reflect sales made by the ASB, when cash is received at a future time after the date of the sale.
3. **Fixed Assets** – A piece of equipment, such as a computer, is an example of a fixed asset. These should be listed if the ASB owns the item (rather than the district).

LIABILITIES

Liabilities are debts to other parties. These include vendor invoices for items received but not paid for as well as sales tax balances due to the state. Another group of liability accounts consist of the balances in class, club and scholarship accounts. These types of accounts are referred to as Trust Accounts and consist of money raised for specific purposes, net of expenditures by specific school groups.

1. **Account Payables** – Represents money which the ASB owes to vendors for products and/or services purchased.
2. **Class Accounts** – These accounts can be created using the name of the graduating year. (Example: “Class of 2009”) Expenditures are authorized by a vote of class officers. Any remaining undesignated funds in existence after a class has graduated should be transferred to the general student body fund balance.
3. **Club Accounts** – These accounts are created to account for the activity of established clubs that have approved charters on file at the site. Balances accumulated by individual clubs will carry-forward each year and their activity is recorded the same as in the previous two types of accounts. Any balances remaining in an inactive club account should be transferred to the general student body fund balance.

Tracy Unified School District

ASB Accounting Guide

- Scholarship Accounts** – These accounts are created to account for funds that have been donated to the ASB for the purpose of providing scholarships to students. This type of account is treated as a current liability account. Donations are posted to this account and the scholarship disbursements are also posted to this account. The ending balance in these accounts will carry-forward to the next fiscal year.

EQUITY

Equity is the difference between the net value of assets and liabilities at the end of the fiscal year.

- Fund Balance** – Fund Balance is another term for Equity. Its value is not required to be segregated in separate accounts and will most often be appropriated and reallocated by the ASB Student Council and Principal as they deem necessary.

REVENUE / EXPENDITURES

Revenues and Expenditures represent the money taken in or spent by the ASB including various fund-raising activities and general operations of the ASB. These accounts should be separated into various categories to accurately reflect its source. The balances of these accounts are closed out to the ASB fund balance at the end of each fiscal year and do not carry-forward to the next year. Any Revenue account should have a corresponding Expenditure account and vice versa. Accounts should be maintained for, at a minimum, the following categories:

- Sports Teams/Clubs** – Each Sport Team and Club that exists within the school should have its own Revenue account.
- Fundraisers** – Specific accounts should be made only for regularly recurring fundraisers. One-time events should be categorized in an ‘Other Fundraisers’ account.
- Fees/Dues** – This would include any general fees or dues collected or paid for the general ASB not a specific club or sport.
- Student Store** – The student store should have as many accounts as deemed appropriate based on store activity. Accounts for clothing, food and supplies along with an ‘other’ category should be considered the minimum level of detail needed.

Other Revenue/Expenditure – Individual accounts should be considered for Revenue and Expenditure such as: Interest, Vending, Donations, Advertising, Gate Revenue, ASB Item Sales, Supplies, Postage, Transportation and Cash Overage or Underage.

Tracy Unified School District

ASB Accounting Guide

BUDGETING

A budget allows the organization to estimate how much revenue it will raise that year and compare the revenue to the planned expenditures. The budget represents a written financial plan expressed in dollars. The student council, Athletic Director and each individual club need to develop a budget document with their annual goals and a plan for achieving those goals. Also, it is important to establish a procedure requiring budgets to be in place and approved before the club enters into any commitments or contracts.

THE BUDGET PROCESS

1. Development

- Estimate revenues.
- Estimate expenditures.
- Estimate ending reserves and club carryover.
- Significant thought should be given to the type and number of fundraisers to be organized throughout the year. This information then becomes an integral part of the overall budget process.
- A good method for projection of the budget is to analyze the current and prior year's activities and together with the goals for the budget year, develop a well structured budget.
- A preliminary budget should be submitted to the student governing body by April for the following year.
- Note: The Athletic Director is responsible for the development of each sport account. The Student Council is responsible for the preparation of all income and expenses accounts.

2. Approval

- Once the budget is complete, the advisor and a student representative of the club should sign and date the budget and forward it to the ASB Student Council.
- Once approved by the ASB Student Council, the approval should be noted in the meeting minutes. The budget should then be forwarded to the Principal for final review and approval. **This is due no later than April for the upcoming year.**
- Final approval must be provided by the Principal.

Tracy Unified School District

ASB Accounting Guide

Budget Process (cont.)

- Approval of the budget should be noted in the student body minutes and forwarded to the ASB bookkeeper.
- The final adopted budget should be submitted to the ASB bookkeeper by June.

3. Monitoring the Budget Against Actual Results

- The budget should be monitored on a monthly basis, identifying areas of differences.
- Adjustments to the budget should be made when it is determined that a significant difference has occurred.
- Key items to be looking for in the monitoring process would be revenue lower than projected and expenditures higher than anticipated.

Quarterly revisions to the budget should be prepared and submitted to the student body governing board for approval if significant variances have occurred. A rule of thumb to use for significant change would be a variance of 10 percent or more.

The principal is to be made aware of any request to revise the budget.

BUDGET TIMELINE

Activity	Due Date (tentative)
Meet with all individuals involved in the budgeting process and disseminate budget forms.	January
Collect budget forms from club advisors, Student Council, Athletic Director, etc.	February
Obtain appropriate approvals from Student Council, Activities Director and Principal.	April
Budget sent to District Office for final approval.	May 15
Input budget into accounting software system.	June

Tracy Unified School District

ASB Accounting Guide

ASB MEETING MINUTES

The 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.

Minutes are not a verbatim transcript of every word spoken; rather, they are a concise documentation of the essential matters discussed at each meeting so there is a record of what occurred. The minutes should be clearly written so that they can be read and understood in the future. It is important to remember that abbreviations that mean something to one group may mean nothing to someone reading the minutes a year later.

KEY COMPONENTS OF MINUTES

- What was discussed or reported on during the meeting.
- What action was taken during the meeting, e.g., the budget was amended or the expenditures were approved.
- The results of any votes taken, including who made a motion, who seconded the motion and anyone in opposition, if applicable.
- Listing of any unfinished business.
- Date and time of next meeting.
- The minutes should include details of all proceedings including financial matters pertaining to the budget which include:
 - Approval of fundraisers
 - Expenditure authorizations
 - Approval of any funds to be invested
- It is the responsibility of the ASB bookkeeper to have a copy of the minutes authorizing the processing of all expenditures, transfers, or any other fiscally related transaction **before** proceeding with any action.

Tracy Unified School District

ASB Accounting Guide

STANDARDIZED FORMS

The District has adopted a standardized set of ASB forms. The reasons for standardization are many and include:

1. Ensuring all pertinent information is gathered
2. Providing for consistency of information
3. Increasing the ease of document review
4. Reducing costs by reducing the number of forms being produced

The appendix section of this guide contains the adopted forms that are to be used by each student body organization. Certain forms are marked as “Recommended”, and others are “Required”. Any deviation from the “Recommended” forms should be reviewed by site administration to ensure that required elements are addressed. There **cannot** be any deviations from the “Required” forms.

The table below lists the forms contained in the appendix.

Required Format Forms

Activity Request & Revenue Potential Recap
ASB Meeting Minutes
Coin and Currency Count Sheet
Fundraiser Activity Packet
Purchase Order Form
Report on Ticket Sales
Ticket Control Log
Transaction Request Form
Receipt Book Log

Recommended Format Forms

Bank Reconciliation
Inventory Count Sheet

Tracy Unified School District

ASB Accounting Guide

STUDENT BODY REVENUE

ACTIVITY REQUEST & REVENUE POTENTIAL

Prior to the initiation of any fund-raising activity or ASB spending, a completed **revenue potential analysis is required**. No funds should be dispersed by the ASB Bookkeeper without a completed copy of this form.

The Activity Request & Revenue Potential form is a vital internal control tool. It should be used to document revenues, expenditures, potential revenue and actual revenue. This allows an analysis of the fund-raiser to be conducted, indicating to the staff the success or failure of the completed project. The form also indicates weak control areas in the fund-raising procedures at the site, including lost or stolen merchandise, problems with collecting all moneys due and so forth. The activity request & revenue potential form used at the site contains four major elements:

1. **Potential Revenue-** This lists the selling price of the item multiplied by the number of items purchased to compute the total revenue that should be deposited from this fund-raiser if all the items were sold and all the money was turned in. This element should also be utilized to track the cost of the items, check numbers used to purchase the items, and the purchase dates.
2. **Receipts/Fund-Raiser Deposits-** This records all deposits turned in which are from funds generated from the sale. The receipt number issued to the advisor, date, and deposit amount should be logged. This is necessary to be able to recap the deposits of the sale and to trace these deposits to the appropriate accounts at the end of the sale to ensure that all postings were correct.
3. **Analysis-** This section is used to compare the potential revenue as calculated in the Potential Revenue section to the actual funds raised as calculated in the Receipts/Fund-Raiser Deposits section. The difference between these two amounts should be documented and explained. The explanation can consist of merchandise not sold, merchandise lost or destroyed, or funds lost or stolen.
4. **Recap-** This section figures the net profit of the sale. Further fund-raisers of this type can be planned or canceled depending on the information calculated in this section.

Tracy Unified School District

ASB Accounting Guide

RECEIPTING PROCEDURES

A RECEIPT MUST BE WRITTEN FOR ALL CASH AND CHECKS COLLECTED

1. Each site must maintain a **pre-numbered** 3-part receipt book that is used to substantiate all cash/check collections, unless the site issues receipts directly from a computerized accounting software system.
 - Copy A – give to person giving you the cash or checks.
 - Copy B – give with cash/checks to bookkeeper to be kept with copy of deposit slip.
 - Copy C – stays in the receipt book.

Even when checks are received through the mail, a receipt **must** be written. This procedure provides an audit trail that is essential to verifying that all cash is being deposited timely and intact.

2. A log should be kept for receipt books that are checked out (*See Appendix for required receipt book log*)
3. Money that is collected away from the bookkeeper and the student store (i.e. classrooms or by clubs) should utilize the class rosters to keep track of money collected from students and/or use receipt books which are checked out from the bookkeeper.
4. Purchases should **never** be made from money that has been collected at the site. All collections must be deposited to the bank and a check issued for refunds and other normal purchases.
5. Copies of the receipts that were issued, and a cash count sheet must accompany collections that are remitted to the ASB bookkeeper. The cash count sheet must be signed by the person turning in the funds, the club advisor and the ASB bookkeeper.
6. Cash and coins should be bundled/rolled to agree with the cash count sheet being remitted. Money that is received by the bookkeeper must be counted and receipted immediately. The person remitting the cash/checks receives the original copy for their club records.
7. If there are any differences between the cash count sheet being remitted and the actual cash being deposited, the deposit will be counted and signed by another responsible individual.
8. Deposits must be made daily.

Tracy Unified School District

ASB Accounting Guide

9. Collections awaiting deposit to the bank must be maintained in a secure location that is kept **locked** at all times.
10. The district has daily courier pickup for all school sites, which includes deposits for the bank. No deposits are to be taken off site or to the bank by school district personnel.
11. Student store cash registers must be closed out daily. (See student store section)

Tracy Unified School District

ASB Accounting Guide

FUNDRAISING

Fund-raising events should contribute to the educational experience and should not conflict with the school's educational program. Participation is strictly on a voluntary basis. Students cannot be required to participate. Also, non-participation in fundraising does not exclude students from participation in ASB funded activities. Regardless of who was responsible for raising them, the funds are for the benefit the entire club or student group. It is important for student organizations to have adequate internal controls over their fund-raising events, properly evaluate the effectiveness of those events and decide between often-conflicting activity/fund-raising requests.

The District has adopted a standardized form that must be used for all fundraising activities. (See Appendix for Required Activity Request & Revenue Potential Form)

FUNDRAISING STEPS:

1. Complete steps 1 through 4 of the Activity Request & Revenue Potential Form. Ensure both pages are completed and a description of the activity is provided.
 - a. Include the name of the sponsoring club.
 - b. Club advisors should review form prior to submission to determine if a profit is expected.
2. Submit the form to the student council.
 - a. If approved, the form will be returned to the club advisor. A copy of the form should be kept with the bookkeeper.
3. Ensure that deposits and disbursements are being recorded on the form as the activity progresses.
 - a. Note your receipt and check numbers that correspond to each deposit and disbursement.
4. Forward the completed revenue potential form to the bookkeeper no later than 30 days after the end of the activity.
 - a. Any forms not submitted will result in a suspension of the club's ability to obtain approval of future fundraising activities.
5. If a club cancels an activity, it is the responsibility of the club advisor to notify the bookkeeper.

Tracy Unified School District

ASB Accounting Guide

TYPES OF EVENTS

When evaluating potential events, issues such as student safety, insurance liability and whether or not the event is appropriate for the educational experience of the students must be considered.

Generally Allowed

Athletic Events
Limited Food Sales
Car Wash
Entertainment
Book Fairs

Not Allowed

Lottery
Games of Chance
Events with Risk of Harm

Athletic Events

Revenue can come from various sources such as ticket sales, sales of programs and concessions. This does not mean that the ASB will always be the recipient of revenues from all aspects of athletic events. The governing board decides which club, parent organization or district account will receive the different types of revenues. The athletic coach from the event does not receive control over the funds. ASB funds must benefit students, and students must control how the funds are spent.

Food Sales

Events can include bake sales, after-school hot dog sales, and ice cream sales. Concession sales at athletic events or dances are another popular way for the ASB to raise funds. If the concession sales are after the school day, the numerous food laws regarding quantity sold and nutritional requirements are not in force. However, if the event is during the school day, these nutritional regulations must be followed.

Entertainment

This includes such things as concerts, dances, variety shows, and other events where an admission fee is charged. The principal or designee should approve the content of any entertainment event in advance and ensure that the admission charge is a fixed amount that permits the maximum number of students to attend.

Hazardous Events

Some fund-raisers may not be allowed because risk or health and safety concerns prevent the district from obtaining insurance coverage

Examples include:

- Mechanical or animal rides.
- Use of darts or arrows.

Tracy Unified School District

ASB Accounting Guide

- Objects thrown at people.
- Use of water tanks into which a person is dunked.
- Destruction of cars or similar objects with hammers.
- Trampolines or mini-trampolines.

Sales of P.E. Clothes and Locks

The sales of PE clothes and locks are subject to the same rules and regulations of other fundraisers held at the site:

NOTICE: Schools cannot require students to purchase site supplied P.E. Uniforms and/or locks.

1. An activity request and revenue potential form must be completed and approved by the student council prior to the start of sales.
2. Proceeds must be deposited to the general student body fund.
3. Any expenditure made from these proceeds must follow established purchasing guidelines and receive approval prior to disbursement of funds.

Vending Machine Sales

Whenever the site is responsible for stocking, inventorying and collecting cash from their vending machines, there are certain guidelines that must be followed to protect funds from misuse or theft.

1. One person should count cash collected from the vending machines and another person should take the inventory for the machines. The responsible individuals should prepare a vending machine sales report including the cash collections and the inventoried amounts. A separate report should be used for each machine in use at the site.
2. If there are differences between expected and actual revenue amounts, the responsible individual should be required to provide an explanation of the differences.

If the site contracts with an outside vendor, they must adhere to the following guidelines:

1. There must be a contract in existence between the vendor and the ASB.
2. The contract must be approved by district administration.

Tracy Unified School District

ASB Accounting Guide

3. The contract must specify details regarding installation, maintenance, quality, quantity, commission rates and types of food and drink that will be sold.
4. The contract must have a clause that requires the vendor to maintain and make records available for a periodic audit of the cash collected and merchandise used.

Ticket Sales

Pre-numbered tickets should always be used for activities such as athletic events, dances or drama productions when an admission fee is being charged.

Proper internal controls to safeguard tickets and cash collections include the following:

1. Pre-numbered tickets should be treated as cash and locked in a secure location with limited access when not in use.
2. A separate ticket log should be kept for each roll of pre-numbered tickets. *(See Appendix for required ticket log)*
3. The site principal or his/her designee is responsible for keeping track of all ticket activity. The following information needs to be documented on the ticket log when tickets are checked out:
 - a. The date of the event.
 - b. The name of the event and person requesting the roll of tickets.
 - c. The ticket price that will be charged.
 - d. The beginning number on the roll being issued.
 - e. The ending number (recorded after the roll has been received back).
 - f. The number of tickets issued at the event.
4. The person responsible for selling the tickets must ensure that a ticket sales summary is completed after the tickets have been sold. *(See Appendix for required ticket sales summary)*
5. Upon completion of the ticket sales summary and verification of cash collections, the responsible individual should turn in the sales summary and cash to the ASB bookkeeper or Activity Director.
6. If there are any material differences noted on the ticket sales summary between the amount of tickets sold and the cash collected, the difference should be investigated, explained and resolved.

Tracy Unified School District

ASB Accounting Guide

Food Sales

The state and federal governments regulate food and beverage sales to protect the funding of school nutrition programs and to help ensure good nutrition. Several new laws took effect in July 2007, creating even stricter standards. A chart summarizing the regulations in detail is included at the end of this section.

The district must have a wellness policy that gives even clearer guidelines on the use and sale of food and beverages to students during the school day according to state regulations. Clubs that carry out food sales should have a copy of their district's wellness policy so that they can be aware of any requirements the district may have adopted that are over and above the legal requirement.

1. Food items may be sold during or after the regular school day if the following conditions are met:
 - a. Specific nutrition food items are approved by the governing board.
 - b. The food items sold during the regular school day are not those sold by the district in the child nutrition program at that school during that day.
 - c. A student organization may be approved to sell food at any time during the school day, including the regularly scheduled food service period(s), as provided in (1) and/or (2) below:
 - 1) Only one such organization each school day, selling no more than three types of food or beverage items.
 - 2) Any one or more student organizations may conduct no more than four food sales of any food items during a school year in each school, but such sales shall be held on the same four days for any or all organizations.
2. No food items prepared on the premises or in private homes are to be sold during the regular school-day.
3. No carbonated beverages or other sugared drinks may be sold from one half hour before the start of the school until one half hour after the end of the school.
4. Allowable Drinks
 - a. Fruit Drinks containing at least 50% juice and no added sweeteners.
 - b. Drinking Water.
 - c. Milk (dairy and non-dairy).
 - d. Electrolyte Replacement Drink (i.e. Gatorade) with no more than 42 grams of added sweetener per 20-oz.

Tracy Unified School District

ASB Accounting Guide

Law	Elementary Schools	Middle & High Schools
Sales by Organizations (During the school day) CA Administrative Code #15500 7 CFR 210.11, 220.12	<p>Student and adult organizations may sell not more than one food item per day, and only if it meets the following requirements:</p> <ul style="list-style-type: none"> • Sales must be approved by the district's governing board • Must meet the attached <u>Food & Beverage Requirements</u> • Must be sold after lunch period * • May not be prepared on school premises or in private homes (must be commercially prepared) • Limited to four sales per year and one food item per sale. • The item must not be sold in the school cafeteria on that day. <p><i>* Lunch period is defined as "from the time students are released from class until they return to class."</i></p> <p><u>Noncompliant food and beverages may be sold only if:</u></p> <ul style="list-style-type: none"> • The sale takes place off campus <p style="text-align: center;">or</p> <ul style="list-style-type: none"> • The sale takes place at least ½ hour after the school day. 	<p>Student and adult organizations (this includes vending machines and student stores) may sell food any time of day if the following conditions are met:</p> <ul style="list-style-type: none"> • Sales must be approved by the district's governing board • Must meet the attached <u>Food & Beverage Requirements</u> • One organization per day (i.e., student store) may sell no more than three types of approved food or beverage. • On no more than four days during the year, multiple organizations may sell approved foods (all on the same four days). • Food may not be prepared on school premises or in private homes (must be commercially prepared). • Food sold during the school day may not be same as is sold by the school cafeteria on that day. <p><u>Noncompliant food and beverages may be sold only if:</u></p> <ul style="list-style-type: none"> • The sale takes place off campus <p style="text-align: center;">or</p> <ul style="list-style-type: none"> • The sale takes place at least ½ hour after the school day <p style="text-align: center;">or</p> <ul style="list-style-type: none"> • The sale takes place at a school-sponsored event after the school day.

Tracy Unified School District

ASB Accounting Guide

Food and Beverage Requirements for Student Sales		
Law	Elementary Schools	Middle & High Schools
Food Items CA Senate Bill 12 Escutia (Amends Section 49431 of Ed Code) Effective July 2007	<p><u>Restricts food</u> sold to pupils during the school day to:</p> <ul style="list-style-type: none"> • <u>Full Meals</u> <p style="text-align: center;">or:</p> <ul style="list-style-type: none"> • <u>A la carte items</u>, individual portion sizes) of nuts/seeds, eggs, cheese, fruit, & nonfried vegetables. • <u>Dairy and grain products</u> (e.g., yogurt, ice cream, muffins granola bars) <u>may be sold a la carte</u>, if: <ul style="list-style-type: none"> • Not more than 175 calories per item and a maximum of: <ul style="list-style-type: none"> • 35% of calories from fat. • 10% of calories from saturated fat. • 35% of weight from sugar (excepting fruits and vegetables) 	<p><u>Restricts all a la carte</u> food sales during the school day (including food service, student sales and vending machines) to the following:</p> <ul style="list-style-type: none"> • <u>Snacks are limited to a maximum of:</u> <ul style="list-style-type: none"> • 250 calories per item. • 35% of calories from fat (exception of nuts, nut butters, seeds, eggs, single-serving cheese, fruit, & nonfried vegetables). • 10% of calories from saturated fat (excepting eggs, & single-serving cheese). • 35% of weight from sugar (excepting fruits and vegetables). • <u>Entrees (except those sold as part of a government lunch or breakfast) are limited to:</u> <ul style="list-style-type: none"> • Maximum of 400 calories. • 4 grams of fat per 100 calories (36% fat). • Must be categorized in the National School Lunch or breakfast program as an entrée.

Tracy Unified School District

ASB Accounting Guide

Law	Elementary Schools	Middle & High Schools	
Beverages	Elementary Schools	Middle Schools	High Schools
CA Senate Bill 677 (Effective Jan 2006)	Restricts beverages sold to students during the school day to water, milk (except whole milk), vegetable juice and fruit juice (minimum 50% juice, no added sweeteners).	Restricts beverages to water, milk (except whole milk), vegetable juice and fruit juice (minimum 50% juice, no added sweeteners) & electrolyte replacement beverages (max. 42 grams of sugar per 20 oz).	Effective July 2007
CA Childhood Obesity Prevention Act of 2003			Same restrictions as Middle Schools (minimum of 50% compliance required).
CA Senate Bill 965	Non-compliant beverages may be sold only if:	Non-compliant beverages may be sold only if:	Effective July 2009
CA Ed Code 49431	<ul style="list-style-type: none"> Sold by students <p>and</p> <ul style="list-style-type: none"> Sold at least ½ hour after school day or sold off campus. 	<ul style="list-style-type: none"> At a school sponsored event after school <p>or</p> <ul style="list-style-type: none"> Sold at least ½ hour before or after school. Restrictions apply to all sales, including vending machines and student stores. 	100% compliance with the same standards as middle schools.
			Restrictions apply to all sales, including vending machines and student stores.

Tracy Unified School District

ASB Accounting Guide

DISBURSEMENTS

Funds raised by a student body organization are to be spent for the students and by the students.

The money held in trust for clubs, classes and scholarships belongs to the students. Disbursement of ASB funds should be made in accordance with an established system that includes sound internal controls and good accounting procedures.

PRACTICES AND PROCEDURES

The following practices and procedures **must** be maintained in regards to the approval and disbursements of student body funds:

1. All expenditures must have prior approval before the expenditure is made.
2. All disbursements should be supported with a proper transaction request form or a pre-numbered purchase order. *(See Appendix for required transaction request form)*
3. The request forms must be signed by the following three persons:
 - a. An employee or official of the school district designated by the governing board (site principal/designee).
 - b. A district employee who is a designated advisor.
 - c. Student body representative (**Students must sign!**).
4. Prior to processing a check, the ASB bookkeeper must have the following documentation:
 - a. Check request form.
 - b. Original invoices or receipts (not copies or statements).
 - c. Proof of delivery signed by club advisor (packing slips).
 - d. Itemized invoice with vendor's name, address, date and total amount.
 - e. Supporting documentation should be filed in an orderly manner that is readily available for a periodic audit.
5. The ASB should not be used as a bank. If the ASB writes an individual a check, the ASB cannot cash that check with cash on hand. Additionally, personal checks can never be cashed by the ASB. All check stock must be pre-numbered and kept in a locked and secure location.

Tracy Unified School District

ASB Accounting Guide

6. Checks for change funds should be made out to the responsible individual. No checks should ever be made out to “Cash”.
7. Checks are never to be pre-signed and two signatures are required on all checks issued by the ASB.
8. If a check is voided, the bookkeeper is responsible for cutting out the space provided for signatures and maintaining the voided check for audit purposes.

APPROVED SIGNERS

ASB disbursement checks require two signatures. At least one of the signatures must be from one of the individuals in the following roles at the school site:

1. Principal *
2. Assistant Principal
3. Business Manager

*** The Principal's signature is required for any check of \$1,000.00 or greater.**

PROHIBITED EXPENDITURES

The following is a partial list of items that should not be included as an ASB expenditure:

1. Salaries that are the responsibility of the district.
2. Supplies and equipment purchased specifically for instructional related purposes.
3. Supplies and equipment that is to be used for district business.
4. Repairs and maintenance of equipment that has not been purchased with student body funds.
5. Gifts of a significant nature or cost, loans or credit to any individual.
6. Articles for personal use.
7. Any other expenditure that is prohibited by the ASB constitution.
8. Cash gifts to students or employees of the district. Gift certificates purchased with prior approval of the student council are an acceptable use of student body funds.
9. Any expenditure without advance approval of the ASB.

Tracy Unified School District

ASB Accounting Guide

EQUIPMENT PURCHASES

Before any equipment is purchased with student body funds, the ASB must first obtain approval of the governing board. Examples of equipment include; machines, furniture and furnishings that are not an integral part of a building.

After obtaining approval for the purchase, the ASB must decide whether or not to donate the equipment to the district.

1. If the ASB chooses to donate purchased equipment to the district, the governing board must formally accept the donation. Board policy should be established concerning these types of donations that would regulate usage, payment for repairs, etc.
2. If the ASB does not choose to donate the purchased equipment to the district, then the student body organization retains responsibility for the equipment, including repairs, upkeep and insurance. If the ASB does retain the equipment, the following steps should be taken:
 - a. Appropriate accounts should be established in the accounting system to record the assets.
 - b. The ASB should maintain an inventory record of the purchased equipment.
 - c. A physical inspection and inventory should be taken at the end of each year to determine that all purchased equipment is on hand and in working order.
 - d. Any costs incurred by the district for the repairs, upkeep and insurance of non-donated equipment must be reimbursed to the district by the ASB.

CONTRACTS

Serious legal questions arise when a student body organization enters into a contract. The principle question is whether a student body organization composed of minors is a competent party. Another question concerns the personal liability of an adult who becomes involved with the contract. As a result, no contracts involving the ASB can be executed without the approval of the following:

1. Contracts of \$2,500.00 or more: Principal and the District Business Office
2. Contracts of 2,499.99 or less: Principal
3. Contracts longer than one year: District Business Office

Tracy Unified School District

ASB Accounting Guide

PETTY CASH

In certain circumstances, a petty cash fund may be authorized as means of making limited recurring or small emergency purchases for the ASB. Certain procedures and safeguards are essential for maintaining the fund.

1. A purchase may not exceed \$_____ in total unless authorized by the principal.
2. The overall petty cash fund may not exceed \$_____.
3. Proof of purchase in the form of a valid itemized receipt must be obtained. A “valid receipt” is defined as an original sales slip or cash register receipt which contains the following information:
 - a. The name of the vendor to whom the payment was made.
 - b. The date of the purchase.
 - c. The amount of the purchase.
 - d. A description if the items purchased.

TAXES

Sales Tax

California Sales and Use Tax Law requires student body organizations to pay sales tax when selling personal property at retail.

1. If the ASB does not pay tax when goods are purchased, then it is required to pay sales tax on the gross sales price of the items sold.
2. If goods are purchased at retail and sales tax is paid for them, the only remaining tax liability is for the difference between the purchase price and the selling price multiplied by the current tax rate. (i.e., 7.75%)
3. These types of goods that are purchased and resold are usually the items that are sold through the student store and may include sportswear, paper supplies, gift items, etc.

Payroll Tax

The ASB does not pay any payroll taxes since the district must pay employees. It is the responsibility of the ASB to reimburse the district for the cost of both salaries and benefits of any employees paid by the district on behalf of the ASB.

Tracy Unified School District

ASB Accounting Guide

IRS Form 1099

If the ASB utilizes the services of a non-district employee, the amount disbursed must be reported to the Internal Revenue Service via Form 1099, which is reported on a calendar year and mailed directly to the individual and the IRS. The district office must file these forms, since the ASB is not a separate entity. Each independent contractor who requests payment must complete and submit a Form W-9 to the bookkeeper prior to receiving payment for services. These forms must be promptly forwarded to Financial Services in order to comply with State reporting requirements.

Tracy Unified School District

ASB Accounting Guide

STUDENT STORE

Transactions of the student store must be recorded in the ledgers of the ASB as a general student body account and must be subjected to the same accounting used for other transactions.

COLLECTIONS/SALES

1. Prior student council approval is required for all purchases.
2. Sales must be recorded on a carbonless cash register receipt or on a pre-numbered triplicate hand receipt.
3. The total of the cash register tapes or receipts should equal the store collections.
4. Any differences between the register tapes or receipts, and the cash collections should be posted to a cash over/short account and **must** be supported with written documentation.
5. If a significant difference is noted or a trend develops, the site must notify the district business office.
6. Registers must be closed out daily and copies of the Z report (tape rolls) must be sent to the bookkeeper with deposits.
7. A cash count sheet must be submitted with deposits; the dates and amounts on the cash count sheet must agree with the cash register tapes being submitted.

INVENTORY

1. Inventory of the student store is required to be taken at least quarterly, reconciled to sales and must contain the following information:
 - a. Description of each item.
 - b. The unit of issue.
 - c. The quantity on hand.
 - d. The per unit price.
 - e. The value of the inventory.
 - f. The total value of the inventory must be shown on the last page of the listing.
2. A copy of the year-end inventory listing must be available for the fall audit. (*See Appendix for sample inventory*)

Tracy Unified School District

ASB Accounting Guide

BANK RECONCILIATION

The ASB bookkeeper is responsible for providing the District Office with information required for processing the bank reconciliation.

PROCESS

1. Use either the back of the bank statement form or a simple spreadsheet format. (*See Appendix for sample bank reconciliation form*)
2. Print out a general ledger for the cash account for the month being reconciled.
3. Have a copy of the prior month reconciliation for items that have not yet cleared through the bank.
4. Compare the deposits listed on the bank statement with deposits shown in your account records. Identify any differences and discover which is correct. List deposits in transit on the bank reconciliation form.
5. Compare the checks listed on the bank statement with the checks shown in your records. Note any discrepancies or errors. List outstanding checks on the bank reconciliation form.
6. Check the previous month's reconciliation and determine if any checks outstanding at the end of the previous month are still outstanding. List the outstanding checks. Also see that any deposits that were unrecorded by the bank at the end of the previous month have been properly recorded in the current month.
7. Determine if any debits or credits appearing on the bank statement need to be recorded in your books.
8. Do not change numbers in your books. Do journal entries to make necessary corrections or adjustments. Do not make any changes to prior month records or back date entries.
9. The purpose of reconciling the bank statement is to find errors – yours or the bank's. If errors are found, notify the bank immediately. Do not assume that they will find and correct any errors. They are your responsibility!

Tracy Unified School District

ASB Accounting Guide

POTENTIAL BALANCING ISSUES

1. Outstanding checks: These are checks that you have written and are listed in your records that have not cleared the bank for payment.

Stale-dated checks of six months or more should be written off and the funds posted back to the original ASB club or activity.

2. Deposits in transit: Often deposits are made at the end of a day or month. Consequently, these deposits do not appear on the bank statement for that month, but they appear on your records.
3. Charges for service or uncollectible items: A bank often deducts amounts from your account for services and returned checks. These deductions should be recorded on the day the bank memo is received; however, occasionally there are unrecorded amounts near the end of the month.
4. Interest: Some accounts earn interest and this is posted to your account by the bank at the end of the month, but you are only notified through your bank statement.
5. Errors: Regardless of care and systems of internal control, both the bank and you may make errors that affect the bank balance. Occasionally, these errors are not discovered until the balance is reconciled.

Tracy Unified School District

ASB Accounting Guide

GENERAL STUDENT BODY GUIDELINES

Prior approval for all student body purchases must be obtained before funds are spent or allocated.

1. The site principal must approve deficit spending by any ASB club or organization.
2. Spending down of surplus fund balance should be documented and planned for in the ASB budget.
3. Representatives of the student body must sign the transaction request form prior to disbursement of student body funds.
4. A receipt must be issued for **ALL** cash/checks collected, including checks received through the mail.
5. Activity requests & revenue potential forms must be submitted for approval **prior** to the start of a fundraising activity.
6. The revenue potential forms are due to the bookkeeper no later than 30 days after the end of the activity or the club will not receive approval to hold another activity.
7. No student body organization or individual clubs are authorized to participate in, or operate a bingo operation (including all games of chance and lotteries).
8. Any cash sent to the bookkeeper for deposit must be accompanied by a cash count sheet that agrees to the total deposits and receipts.
9. Money is **NEVER** to be kept in a classroom overnight, or taken home by district employees.
10. District employees are not permitted to sell food or any other items outside of established club activities (ASB approved fundraisers).
11. The operation of a school site ASB is subject to the approval of the School District Governing Board. This privilege is subject to revocation if established guidelines and proper internal controls are not being maintained.

Tracy Unified School District

ASB Accounting Guide

BOOSTER CLUB GUIDELINES

Important to note: The guidelines contained herein are intended to assist Booster Clubs in following various policies and regulations. Tracy Unified School District is not an authority on specific accounting situations or tax-related issues concerning individual Booster Clubs; therefore, Booster Clubs should obtain competent independent counsel on accounting and tax matters related to their specific circumstances. Please refer to Board Policy 1230 for list of Legal Reference that govern Community Support Organizations such as Booster Clubs.

General

Booster Clubs are organizations established to promote, encourage, and support the approved academic, co-curricular, and extra curricular activities of the district. Even though a Booster Club works very closely with the District, it is a separate entity from the District. Therefore, the District greatly appreciates the time, effort, and financial support that the Booster Clubs provide to our students.

Since Booster clubs are not legal components of the school entity, each booster club should have its own tax identification number (TIN); booster clubs are not allowed to use the school entity's tax identification number in any way. Booster clubs are responsible for their own tax status, accounting and financial records and must make their own arrangements for audit, if an audit is needed. The booster club is not audited as part of the district's own annual financial audit.

All Booster Clubs are directly responsible to the respective building principal who must operate under the laws of the State and administrative guidelines of the district. It is the role of the administration to manage the programs of the schools, approve of their content and to supervise and evaluate the employees of the district whose function it is to work with or advise these programs. Therefore, Booster Clubs shall expend money on school related programs and sponsor programs for students, staff or parents only after obtaining permissions from the site administrator.

Forming a Booster Club

- Complete and file an application to form a booster club (Booster Club Annual Application and supporting documentation are submitted to the Associate Superintendent of Business Services)
- Establish a mailing address
- Prepare and submit a copy of the organization's adopted statement of purpose and a copy of the constitution of bylaws with the application

NOTE: Any rules and regulations developed for the organization must conform to the law, the board of education's policies and regulations, and the school site's rules and procedures.

- Hold a meeting to approve and adopt a constitution and bylaws.

Tracy Unified School District

ASB Accounting Guide

- Elect officers according to the structure and process defined in the by-laws.
- Obtain a Tax Identification Number
- Establish a bank account
- Application for Use of Facilities
- Certificate of insurance from a non-district sponsored insurance program, when required.
- If submitting a renewal application include the following:
 - Updated plan of activities
 - Annual financial statement for the year just ended
 - Budget plan for upcoming year's activities
- If applying for tax exempt status:
 - Apply for nonprofit status with Internal Revenue Service and State of California
 - Obtain 501(c)(3) non-profit exemption letter
 - Submit a copy of exemption letter to Associate Superintendent of Business Services with application to form booster or renewal form

Booster Club Constitution

The club must prepare and adopt a Booster Club Constitution. This document should clearly state all of the policies and rules for governance of the organization or club. The set of bylaws that identifies operational parameters is also an important component of a club. At a minimum, the constitution must include.

- a. size and composition of executive board or council
- b. number, term, eligibility, and duties of officers
- c. procedures for electing, removing, and replacing officers
- d. procedures for regular membership meetings including frequency of general meeting, notification, agenda, and quorum
- e. procedures for approving fundraising activities and expenditures
- f. procedures for internal controls over cash collections and expenditures
- g. provisions for a periodic audit of the organization's expenditures

Strongly Recommended Policies to include in the Bylaws:

- All booster club members must be made aware that no individual should personally benefit from the activities conducted by the organization.
- Any profits from fund-raising activities that are not spent for a booster club's nonprofit exempt purpose cannot be returned directly to members or their families
- In case the booster dissolves or terminates, the booster club's constitution should provide for the distribution of any excess funds to another nonprofit organization, the ASB or the District.

Tracy Unified School District

ASB Accounting Guide

Maintaining Records

It is highly recommended that the Booster club maintain a binder containing all records including, but not limited to: membership rosters, agendas, minutes, correspondence, financial statements, annual reports, copies of all checks and receipts, tax returns, federal and state filings and exemptions.

Since voluntary organizations often suffer from constant turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining those documents be established.

Recommended Record Retention:

LIFE/PERMANENT FILE

- A copy of the organization's determination letter (letter from the IRS saying the organization is tax-exempt)
- Copies of the organizing documents (Articles of Incorporation, Articles of Association, Constitution, Bylaws, etc.)
- Internal Documents (meeting minutes, books and records)
- Legal documents
- Copies of any returned filed (at least 5 years)
- Annual Financial Statements
- A copy of IRS Publication 557

6 YEARS

- Bank records
- Receipts and Expenditure backup
- Vendor Invoices

3 YEARS

- Monthly financial statements

Tracy Unified School District

ASB Accounting Guide

Establishing a Bank Account

The banks accounts must be held in the name of the Booster Club and not in the name of any individual or school site. To request an Employer Identification Number (EIN), visit the IRS website at www.irs.gov

All accounts shall require a minimum two signatures of non-related adults. All checks written shall require two signatures of non-related adults.

Booster club funds may not be commingled with any member's personal accounts, ASB accounts or District accounts.

Booster club funds and district funds, including ASB funds, must *never* be commingled. Booster clubs and the school entity should remain separate, including in the following ways:

1. The booster club name, address or any other correspondence should never imply any form of responsibility on the part of the ASB or district.
2. The district's tax-exempt status and identification number are *not* for use By any non-school organizations or groups.
3. Booster clubs are responsible for their own tax status and accounting.

Applying for Non-Profit Status 501(c)(3)

There are several ways to approach being tax exempt, having a TIN, or choosing whether or not to accept donations. The recommended approach is for all booster clubs to apply for nonprofit tax-exempt status through the Internal Revenue Service and State of California. Preparing constitutions, by-laws, articles of incorporation, budgets and projections are already part of the process of obtaining school entity approval.

IRS Form SS-4, *Application for Employer Identification Number*, may be submitted over the telephone or online via the IRS website www.irs.gov . Regardless of whether it intends to file for nonprofit status, a booster club that will receive \$5,000 or more in annual revenues or gross receipts is required to file IRS Form 1023, "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code"

Likewise, if the booster club wishes to specify contributions as tax-deductible, the most direct path to doing so is through Form 1023, which upon approval will result in the IRS issuing a determination letter that recognizes the booster club's 501(c)(3) nonprofit, tax exempt status. Booster clubs cannot legally furnish donors with receipts for a charitable tax-deductible donation unless they have obtained this type of official determination letter from the IRS.

California nonprofit, tax-exempt status is similar and requires the completion of Form 3500, *Exemption Application*.

Tracy Unified School District

ASB Accounting Guide

Forms are available on the IRS and California Franchise Tax Board Web sites at www.irs.gov and <http://ftb.ca.gov>

Submitting Tax Forms

Booster clubs that are 501(c)(3) exempt are required to file federal and state income tax returns annually. Fees and penalties are the sole responsibility of the Booster Club.

Federal IRS Forms 990, 990N or 990EZ are available at: www.irs.gov

Note: If this annual return is not submitted for three consecutive years, the IRS will revoke the organization's public 501(c)(3) status.

California FTB forms 199 and 199N are available at: www.ftb.ca.gov

Forms and information related to these tax returns can be found in the "Forms and Publications" tab on both websites listed above.

Financial Guidelines

Booster clubs are responsible for ensuring that proper internal controls exist for all of their financial activities. In accordance with its bylaws, each booster club should elect a treasurer who is assigned responsibility for recording, documenting and organizing all financial activities.

Booster clubs should adhere to sound business practices and maintain an adequate system of controls. These include, but are not limited to, the following:

- The treasurer or designed officer should prepare monthly financial statements that are presented to the organization along with a copy of the most current bank statement and reconciliation. Financial statements may include cash receipts, cash disbursement, checking account beginning and ending balances, balance sheets, income statements and other relevant items.
- A budget should be developed at the beginning of the year to project expected revenues and expenses, and should be revised as needed.
- An auditor who is independent of the treasurer should be appointed and should report directly to the booster club board. The auditor should review all of the financial records, journals, check registers, receipts, invoices, bank statements, and other financial information at least annually.

Cash receipts and bank reconciliation

- Prenumbered receipt books and supporting backup documentation
- Preparation of duplicate deposit, cash count and fundraising forms
- Bank deposits should be made intact and in a timely manner

Tracy Unified School District

ASB Accounting Guide

- Someone other than the individual(s) responsible for depositing funds and writing checks should perform bank reconciliations monthly.
- Cash may not be used to make purchases, issue change, pay invoices or pay for services. All cash must be counted and submitted to the treasurer for direct deposit into the bank account.
- If the Booster Club sells tickets for an event, the tickets must be handled as cash. All tickets must be numbered and recorded on a ticket log and sales form.

Cash disbursement

- Checks should require a minimum of two signatures
- Preparation of duplicate forms such as purchase orders.
- All expenditures should be approved by the booster board and the approval noted in the board meeting minutes

Fund-raising activities should be conducted for a specific goal and not simply to raise money for the organization. All fund-raising activities conducted on school premises must adhere to the guidelines established by the board of education, each school site's individual guidelines.

Only organizations that have scheduled fund-raising activities and have obtained prior written approval from the ASB council and school site administrator will be authorized to conduct such activities on district or school premises.

California ed code 51520, refers to general criteria for obtaining permission for any activity that occurs on school district property.

Bank Reconciliations

Timely and accurate bank account reconciliations and reviews are two of the fundamental cornerstones of prudent business practices.

- Booster Club should ensure that the bank statement is reconciled within three weeks of the time of the statement arrives
- Booster Club should compare the bank statement and the checkbook or general ledger to the bank reconciliation
- The Advisor should initial and date the bank reconciliation as evidence that the reconciliation was reviewed
- The Treasurer provides monthly reports on bank account balances. This report is entered into the organization minutes.

Annual Financial Statement

An Annual Financial Statement must be submitted to the membership of the Booster Club at the end of every school year. This statement must be submitted along with the Booster Club Annual Application for the following year to the Associate Superintendent of Business Services.

Tracy Unified School District

ASB Accounting Guide

Budget Development and Monitoring

Each Booster Club shall carefully list and estimate income from its proposed income-producing activities for the year, as well as its proposed expenditures for the year. This allows the organization to determine if it will raise enough funds during the year to cover the anticipated expenses.

Fundraising Events

Education Code 51520	Prohibits teachers or others from solicitations during the school day or one hour before or after school unless the solicitation is for a charitable organization or an organization under the control of the District
Penal Code 319-329	Lotteries, raffles and bingo. For information check with the Office of the Attorney General, http://oag.ca.gov/charities/raffles
Penal Code 326.5	Authorizes bingo games that are run by charitable organizations but states, "No minors shall be allowed to participate in any bingo game."

Should a booster club decide to operate a bingo or raffle activity, California Penal Code Sections 326.5 and 320.5 regulate these events. These regulations are enforced by the licensing agency of each county.

Minutes of Meetings

Booster Clubs must prepare and maintain a record of each meeting.

At a minimum, the following information should be documented in the meeting minutes:

- Name of the Booster Club holding the meeting
- Date, Time and Place of the meeting
- Names of those in attendance or an attached sign in sheet
- What was discussed during the meeting
- What actions were taken during the meeting, e.g., the budget was amended or the expenses were approved
- The results of any votes taken, including who made a motion and who seconded the motion
- Notice of the date, time and place of the next meeting
- Name and title of the person who prepared the minutes.

At the next regularly scheduled meeting, review and approve the minutes of the previous meeting. The secretary should maintain a binder of all approved minutes.

Tracy Unified School District

ASB Accounting Guide

Supplies and Equipment

When a booster club wishes to donate to a school site or its ASB and the donation is \$500 or above the donation should be accepted by the Governing Board. A completed district donation form should be forwarded to the Secretary to the Associate Superintendent of Business Services along with the donation. If requested, they can provide you with a copy of the donation form as well as board policy regarding gifts, grants and bequests.

Cash donations are preferred, with the purchase of supplies or equipment then handled through the district or ASB purchasing system by a district-designated individual who is authorized to spend the funds, with the site administrator's approval.

Direct donations of books, instructional materials, furniture or equipment shall be accepted only if they meet regular district criteria, the same \$500 limit for Governing Board approval applies. After acceptance, the Director of Materials Management will coordinate any marking, inventory or distribution needs with the district warehouse. All items requiring marking must be delivered to the warehouse for handling. Items will not be picked up or marked at the site.

The use of any item or funds donated by a Booster Club becomes the property of the District and will be used at the discretion of the district in accordance with district policy. It is the intent of the District that items donated to a specific site would be used at that site.

Booster Club Insurance

Booster clubs may operate in two distinct ways: 1) to support school functions governed by strict rules imposed by the school of the district, or 2) to conduct their own functions as an outside user on TUSD property. If a booster club is supporting a school function, no additional insurance is necessary. However, if a booster club is conducting their own function, the booster club must carry its own liability insurance in an amount equal to or exceeding a minimum determined by the school district, and described in Administrative Regulation 1330.1 Community Rental of School District Facilities.

Use of Facilities

For a Booster Club to operate at a site, a completed Application for Use of Facilities Form must be attached to the Booster Club Annual Application. Booster Clubs that would like to use District facilities for additional events need to complete a Use of Facilities Application for each event.

Tracy Unified School District

ASB Accounting Guide

Who to Contact:

Business Services Division - 830-3230

Facility Use - 830-3297

Financial Services - 830-3235

California Schools Management (T.U.S.D consultant)

Contact Person: Sarah Achacoso

Email: sachacoso@cscentral.com

Tracy Unified School District

ASB Accounting Guide

SCHOLARSHIP GUIDELINES

If an outside donor wishes to donate funds to establish a scholarship, the student council may accept the donated scholarship funds with proper approval. The “Scholarship Fund Information Sheet” should be completed by the donor providing guidance for making the awards. A donor may not donate toward a specific student’s scholarship. If the donation is \$500 or more the district donation form should also be completed and forwarded to the Secretary to the Associate Superintendent of Business Services to be presented for Board approval. Upon Approval, a separate trust account should be established within the student body accounting system and the funds deposited. The “Scholarship Fund Information Sheet” should be retained at the site and referred to each time an award is made. Awards should be made annually as directed in the “Scholarship Fund Information Sheet”. Awards made from this type of scholarship account can be made directly to the student. The principal as well as a student representative and the ASB advisor must pre-approve scholarship disbursements.

Scholarships paid from student body fund-raisers rather than from outside donations are normally not allowable because they do not benefit a group of students. If a student group wishes to fund-raise specifically for scholarship funds or form a club whose sole purpose is to raise scholarship funds, they may seek board approval by completing the “Scholarship Fund Information Sheet” and contacting the site secretary regarding the board approval process. Completed board agendas should be forwarded to the Secretary to the Associate Superintendent of Business Service. If approved, a separate trust account should be established within the student body accounting system and only scholarship funds deposited into it. No more than a total of \$1000 in approved student fund-raised scholarships per high school is allowed, with a limit of \$250 to any individual student. There should be established selection criteria for all scholarships. The board approved fundraising must clearly identify its intended purpose as scholarship funds. The funds should never be used for anything other than scholarship awards. Cash awards are not allowed; rather, scholarship checks should be made payable to an institution of higher learning or a college bookstore, to be used toward tuition or books and supplies. The principal as well as a student representative and the ASB advisor must pre-approve scholarship disbursements.

If a student club or group works with a national nonprofit organization whose express purpose is offering scholarships and other incentives that encourage students to participate in higher education, the nonprofit status of the organization expressly allows participating student groups to raise money toward scholarships and is allowable.

Funds from any other type of club or account should never be used for scholarships.

Tracy Unified School District

ASB Accounting Guide

MONTHLY CHECKLIST

Each calendar month the following information must be submitted to Financial Services along with the checklist that has been distributed to each site:

1. Copies of each bank account statement (including pages of checks and deposit slips)
2. Updated detail of checking account (software printout or checkbook ledger for the appropriate month).
3. Site level reconciliation (list of outstanding checks, dates and amounts along with a list of returned checks and amounts).
4. ASB meeting minutes for the reporting month, including:
 - a. School name.
 - b. Motion and approval of prior meeting minutes.
 - c. Roster and attendance recorded (or copy of sign in sheet).
 - d. Vote counts, including nays and abstentions, as appropriate.
 - e. Approvals of activity requests/revenue potentials, deposits and disbursements.
5. ASB meeting schedule, including any revisions.
6. Activity Request & Revenue Potential Forms, including:
 - a. New submissions.
 - b. Updated/revised copies.

The monthly checklist must be signed by the bookkeeper and approved/signed by site administration.

The completed form and accompanying supporting documentation is due to Financial Services no later than the 15th of the following month.

Tracy Unified School District

ASB Accounting Guide

EDUCATION CODE SECTIONS

PART 27, CHAPTER 6: PUPIL RIGHTS AND RESPONSIBILITIES

ARTICLE 2: STUDENT ORGANIZATIONS

§48930. Purpose and privileges of student body organizations

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 and sale of food items

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.

Nothing in this section shall be construed as exempting from the California Uniform Retail Food Facilities Law (Chapter 4 (commencing with Section 113700) of Part 7 of Division 104 of the Health and Safety Code), food sales that are authorized pursuant to this section and that would otherwise be subject to the California Uniform Retail Food Facilities Law.

§48932. Authorization for activities by student body organizations, including fundraising

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.

Tracy Unified School District

ASB Accounting Guide

The governing board of any school 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

(a) 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 school 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 this 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.

(b) 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 adviser of the particular student body organization, and a representative of the particular student body organization.

Tracy Unified School District

ASB Accounting Guide

§48934. Student body funds in kindergarten and grades 1 to 6

The funds of a 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 the programs provided by the district.

§48936. Additional uses of student body 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:

- (a) 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.
- (b) Invest money in permanent improvements to any school district property including, but not limited to, buildings, automobile parking facilities, gymnasiums, swimming pools, stadia 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 moneys 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 Section 48930.

Tracy Unified School District

ASB Accounting Guide

§48937. Supervision and audits of student body 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 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 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 any combination of these financial institutions, approved by the board and shall be expended subject to the approval of the appointed employee or official and also subject to the procedure that may be established by the board.

ARTICLE 6: ATHLETIC PROGRAMS

§49020. Legislative intent

It is the intent of the Legislature that opportunities for participation in interschool athletic programs in public high schools of the state be provided on as equal a basis as is practicable to male and female students. The costs of providing these equal opportunities may vary according to the type of sports contained within the respective male and female athletic programs. Additional sources of revenue should be determined to provide for these equal opportunity programs.

§49021. Legislative intent – equal opportunity for male and female students

It is the intent of the Legislature that opportunities for participation in athletics are provided on an equitable basis to all students.

It is the further intent of the Legislature that females be given the same opportunity to participate in athletics and compete with other females in individual and team

Tracy Unified School District

ASB Accounting Guide

sports as is available to males who compete with other males in individual and team sports.

§49022. Apportionment of funds for athletic programs

Insofar as practicable, in apportioning public funds school district governing boards shall apportion amounts available for athletics to ensure that equitable amounts will be allocated for all students, except that allowances may be made for differences in the costs of various athletic programs.

§49023. Expenditure of public funds; prohibited sex discrimination

Notwithstanding any other provision of law, no public funds shall be used in connection with athletic programs conducted under the auspices of a school district governing board or any student organization within the district, which do not provide facilities and opportunities for participation by both sexes on an equitable basis.

Facilities and opportunities for participation include, but are not limited to, equipment and supplies, scheduling of games and practice time, compensation for coaches, travel arrangements, per diem, locker rooms, and medical services.

Tracy Unified School District

ASB Accounting Guide

APPENDIX (*SAMPLE FORMS AND DOCUMENTS*)

TRACY HIGH ASB CONSTITUTION.....	ii
WEST HIGH ASB CONSTITUTION.....	xv
BUDGET.....	xxv
CHART OF ACCOUNTS.....	xxvi
MEETING MINUTES.....	xxvii
CASH COUNT SHEET.....	xxviii
ACTIVITY REQ./REVENUE POTENTIAL.....	xxix
TICKET CONTROL LOG.....	xxxi
RECEIPT BOOK LOG.....	xxxii
TICKET SALES SUMMARY.....	xxxii
INVENTORY.....	xxxiv
TRANSACTION REQUEST FORM.....	xxxv
BANK RECONCILIATION.....	xxxvi
MONTHLY REPORTING CHECKLIST.....	xxxvii
PARENT ORGANIZATION/BOOSTER CLUB APPLICATION.....	xxxviii
SCHOLARSHIP FUND INFORMATION SHEET.....	xl
AGREEMENT FOR SPECIAL CONTRACT SERVICES.....	xlii

Tracy Unified School District

TRACY HIGH SCHOOL ASSOCIATED STUDENT BODY CONSTITUTION REVISED 2008

PREAMBLE

We the students of Tracy High School, in desire to participate in the management of our common affairs, to foster spirit of cooperation among students, faculty and staff, to maintain high standards of personal conduct, to promote and encourage activities for the best interest of the school, and to develop good citizenship through experiences in government, do hereby establish this Constitution for the Associated Student body of Tracy High School.

ARTICLE I

SECTION 1: NAME

The name of the organization shall be the Tracy High School Associated Student Body. The members of this organization shall be known as the Bulldogs.

SECTION 2: PURPOSE

The purpose of this organization shall be to initiate and supervise all student activities, to manage student body funds, to encourage high standards of scholarship and citizenship, to advance the welfare of its students, to enhance student/teacher relations, to protect the rights of its members, and to provide a common means of interchange between Tracy High School and the Tracy Community.

ARTICLE II

SECTION 1: MEMBERSHIP

All duly enrolled students of Tracy High School shall be members of the Associated Student Body and shall have the right to attend Student Council meetings. Only elected officers and appointed commissioners will have the right to vote on issues brought forth to the Student Council.

SECTION 2: FACULTY

All members of the administration and faculty of Tracy High School shall be honorary members of the Associated Student Body of Tracy High School without voting privileges except in the instance of Associated Student Body Cabinet elections and anything else approved by the Student Council.

ARTICLE III

SECTION 1: ASSOCIATED STUDENT BODY CABINET

The executive powers of the Associated Student Body shall be vested in the Cabinet of five duly elected members of the Associated Student Body of Tracy High School. Officers must have had one full year Leadership class experience and must maintain excellent attendance in Leadership class while holding office.

The following is a list of the five ASB Officers:

Associated Student Body President

Associated Student Body Vice President

Associated Student Body Secretary

Tracy Unified School District

Associated Student Body Treasurer
Associated Student Body Board Representatives

SECTION 2: DUTIES OF THE CABINET MEMBERS

As members of the Associated Student Body Cabinet, each of the elected officers shall have the following duties and responsibilities:

ASB PRESIDENT

- Presides over all meetings of the ASB and Leadership Class.
- Is familiar with all school wide activities
- Presides over the Interclub Council (ICC)
- Maintains an updated schedule of Student Store shift for their individual council
- Reads bulletin over intercom second period; Monday, Wednesday and Friday
- Represents the Student Body at required school, district, and community events
- Develops the agenda for all formal meetings of ASB using the executive cabinet as required
- Supervises the functioning of the elected and appointed Student Body Officers
- Signs requisitions and purchase orders when needed
- Meets with the Activity Director, outside of class, at least twice a month to establish communication between the administration and the ASB
- Reviews committee updates at least twice a month
- Supervises the Class Presidents, Rally/Assembly/Dance and Assistant Rally Commissioners
- Creates and completes at least one School Improvement/Beautification Project while in office with the assistance of other ASB Officers
- Enrolls in and acts as an evaluator for Leadership Class participation and on-task behavior
- Works the register for every assigned Student Store shift

ASB VICE PRESIDENT

- Assumes the office and duties of President in the absence of the President
- Represents the Student Body at required school, district, and community events as requested by the Principal
- Acts as the chairperson to review all proposed amendments to the ASB Constitution
- Write any revisions to the Constitution that are approved by the Student Council
- Sets up for Student Council Meetings
- Supervises the Class Vice –Presidents, the Co-Athletics/Music Commissioners, and the Elections Commissioner.
- Organizers the Student Senate, acts as the Speaker at all Student Senate meetings, and is the liaison between the Student Senate and the Student Council
- Assists the ASB President in completing at least one school improvement/beautification project while in office

Tracy Unified School District

- Enrolls in and acts as an evaluator for the Leadership Class participation and on-task behavior
- Works the register for every assigned Student Store shift

ASB SECRETARY

- Helps with the preparation of the agenda for each formal meeting
- Takes minutes in all formal meetings and distributes copies to the class advisors, assistant principal, bookkeeper, activity director, athletic director and Leadership class
- Writes press releases about all ASB activities and distributes to all local newspapers
- Writes all letters of appreciation on behalf of ASB
- Is familiar with all the various forms to be completed
- Supervises the Class Secretaries, the Link Crew Commissioner, and Student and Staff Recognition Commissioners
- Assists the ASB President in outlining and keeping records of the ASB officers' school improvements/beautification plan
- Enrolls in and acts as an evaluator for the Leadership Class participation and on-task behavior
- Works the register for every assigned Student Store shift

ASB TREASURER

- Is responsible for the major fundraising activities of ASB including the Student Store
- Promotes and assists with the sale of ASB cards
- Prepares budget report of all income/expense accounts after completion of ASB sponsored activities
- Checks with bookkeeper weekly to ensure that all accounts are in good standing
- Maintains financial records of the student body as required
- Maintains financial reports of all class budgets
- Assigns and enforces fines when necessary at all Student Council meetings
- Approves all supply orders for ASB
- Approves all spending of ASB funds
- Supervises the Class Treasurer, Student Store Commissioner and Club/Fundraising Commissioner
- Assigns all budgets for all commissioners for all events
- Determines the amount of ASB funds to be spent on the ASB officers' school improvement/beautification project
- Assist the ASB President in completing at least one school improvement/beautification project while in office
- Enrolls in and acts as an evaluator for the Leadership Class participation and on-task behavior
- Works the register for every assigned Student Store shift

ASB BOARD REPRESENTATIVE

Tracy Unified School District

- Represents all students of Tracy High School to the Tracy High School District Board of Education and the School Site Council
- Is the main liaison between Tracy High School and the Tracy Community
- Attends all regular school board meetings
- Is the liaison between the administrators and the students to discuss student problems
- Makes a report at the Student Council meeting following the board meeting each month
- Collects and maintains ASB surveys if needed
- Supervises the Publicity Commissioner, Historian, Videographer, the Community Service Commissioner, and Spirit and Noontime Activities Commissioner
- Assists the ASB President in completing at least one school improvement/beautification project while in office
- Enrolls in and acts as an evaluator for the Leadership Class participation and on-task behavior
- Works the register for every assigned Student Store shift

SECTION 3: MEETINGS

The Associated Student Body Cabinet shall meet as often as it deems necessary, but not less than twice each month

ARTICLE IV

SECTION 1: ASSOCIATED STUDENT COUNCIL RESPONSIBILITIES

The Student Council, in cooperation with the administration, shall have charge over the following:

- Student Council Meetings
- Student Body Activities
- The handling of Associated Student Body funds
- The promotion of positive school spirit
- The maintenance of eligibility rules pertaining to those in office

SECTION 2: ASSOCIATED STUDENT COUNCIL

The Associated Student Council shall be composed of the following members:

a. ELECTED OFFICERS

Associated Student Body President, Associated Student Body Vice President, Associated Student Body Secretary, Associated Student Body Treasurer, Associated Student Body Board Representative, Senior Class President, Senior Class Vice President, Senior Class Secretary, Senior Class Treasurer, Junior Class President, Junior Class Vice President, Junior Class Secretary, Junior Class Treasurer, Sophomore Class President, Sophomore Class Vice President, Sophomore Class Secretary, Sophomore Class Treasurer, Freshman Class President, Freshman Class Vice President, Freshman Class Secretary, Freshman Class Treasurer

b. APPOINTED COMMISSIONERS

Assembly/Rally/Dance Commissioner, Assistant Assembly/Rally/Dance Commissioner, Club Fundraising Commissioner, Community Service Commissioner, Elections commissioner, Publicity/Historian Commissioner, Link Crew Commissioner, Co-Music Commissioners, Athletic/Mascot Commissioner, Publicity/Videographer

Tracy Unified School District

Commissioner, Student Recognition Commissioner, Staff Recognition Commissioner,
Student Store Commissioner

c. FACULTY

Activities Director

SECTION 3: DUTIES OF THE COUNCIL MEMBERS

As members of the Associated Student Body Council, each of the elected officers and appointed commissioners shall have the following duties and responsibilities:

a. ASB OFFICERS

Associated Student Body President, see Article III, Section 2

Associated Student Body Vice President, see Article III, Section 2

Associated Student Body Secretary, see Article III, Section 2

Associated Student Body Treasurer, see Article III, Section 2

Associated Student Body Board Representative, see Article III, Section 2

b. Class Officers

President

- Presides over all Class meetings and Class functions
- Represents the Class at all required class, school, district, and community events
- Serves as the spokesperson for the Class at Student Council meetings
- Attends all Student Council meetings, Class meetings and Presidents' meetings
- Develop the agenda for all Class meetings
- Maintains a project file evaluation of all past and present Class activities, including minutes
- Maintains communication with all other Class officers
- Oversees all the Class officers and makes recommendations
- Participates and assists with Class fundraising activities
- Meets with the Class advisors outside of Class at least twice a month
- Enrolls in the Leadership Class and assists with all ASB sponsored activities

Vice President

- Assumes the office and duties of the President in the absence of the President
- Represents the Class at required class, school, district, and community events as requested by the President
- Serves on the School Site Council (Junior)
- Attends all Student Senate meeting as a class representative
- Conducts surveys to determine students' satisfaction and interests as designated by ASB Board Representative
- Acts as the Chairperson for all Class sponsored activities
- Attends all Student Council meetings, Class meetings and Vice Presidents' meetings
- Maintains communication with all other Class officers
- Participates and assists with all Class fundraising activities
- Meet with the Class advisor outside of Class at least twice a month
- Enrolls in the leadership Class and assists with all ASB sponsored activities

Secretary

Tracy Unified School District

- Assist the President with the preparation of the agenda for all Class meetings
- Takes minutes in all formal meetings and distributes copies to the ASB Secretary, Class Advisor, Assistant Principal, Activities Director, Bookkeeper (2) and all officers
- Types necessary materials for Class officers and advisors
- Is responsible for letters of appreciation
- Maintains communication with all other Class officers
- Attends all Student Council meetings, Class meetings, and Secretaries' meetings
- Participates and assists with all Class fundraising activities
- Meets with the Class advisor outside of Class at least twice a month
- Enrolls in the Leadership Class and assists with all ASB sponsored activities

Treasurer

- Is responsible for planning the fundraising activities for the Class
- Prepares a budget report of all income/expense accounts after completion of Class activities
- Maintains the financial records of the Class
- Submits monthly reports of financial activity to the ASB Treasurer
- Handles all purchase orders for the Class
- Maintains communication with all other Class officers
- Attends all Student Council meetings, Class meetings and Treasurers' meetings
- Participates in all Class fundraising activities
- Meets with the Class advisor outside of class at least twice a month
- Enrolls in the Leadership Class and assists with all ASB sponsored activities

a. APPOINTED COMMISSIONERS

Assembly/Rally/Dance Commissioner

- Coordinates and executes all rallies with the help from the ASB officers and the Leadership class
- Develops the rally agenda and script and submits a typed draft to the advisor/Assistant Principal a week before the rally for final approval
- Promotes positive school spirit
- Delegates jobs for the Rally Committee
- Organizes all ASB sponsored dances
- Keeps records of income/expenses on school dances
- Develops ideas to increase dance attendance
- Enrolls in Leadership and assists with all ASB sponsored activities

Assistant Rally Commissioner

- Assists rally commissioner with all rallies and dances
- Notifies the rally participants prior to the rally
- Sends thank you notes to the people who helped with the rally
- Makes budget reports for all rallies/dances and submits it to ASB Treasurer

Tracy Unified School District

- Obtains all performers' music prior to rallies
- Keeps records of all income/expenses on school dances
- Enrolls in Leadership and assists with all ASB sponsored activities

Co-Music Commissioners

- Equally share all duties in regards to Music Commissioner positions
- Plays music at all home football and basketball games and other sporting events in which music is requested
- Is familiar with all sports' schedules
- Organizes music for all half times coordinated by Leadership
- Sets up and controls the sound system for all school rallies, assemblies, and any ASB events requiring a sound system
- Receives class input on music selections for school rallies and other activities
- Purchases and organizes all Leadership music
- Gets advisor's approval prior to playing any music
- Enrolls in Leadership and assists with all ASB sponsored activities

Athletic/Mascot Commissioner

- Communicates with the Athletics Director/Coaches on a regular basis
- Represents the Athletic Department to the Student Council
- Encourages athletes' participation in ASB events
- Promotes all sporting events
- Posts Welcome Poster for visiting schools
- Maintains a sports scrapbook completed at the end
- Subscribes to *Tracy Press*
- Is familiar with all sports' schedules
- Dresses as the mascot at all home football games, Friday night basketball games, Noontime events, and all other desired spirit related activities
- Assists Noontime Commissioner with Noontime Events
- Assists Spirit Commissioner with spirit days and Dog Pound
- Enrolls in Leadership and assists with all ASB sponsored activities

Club/Fundraiser Commissioner

- Coordinates Club Rush Week
- Coordinates Food Day no more than four times a year
- Attends the Interclub Council meetings
- Maintains records of club officers, constitutions, and bylaws
- Works with club presidents in promoting membership and participation
- Schedules clubs for noontime activities
- Maintains club calendar with lists of fundraisers and noontime events
- Keeps club informed of ASB and class events
- Organizes the club sweethearts for the Homecoming rally and parade
- Holds Interclub Council Meetings at least once a month

Tracy Unified School District

- Communicates the fundraising on campus to help avoid completion
- Ensures that all fundraising activities occurring at Tracy High is legitimate
- Delegates students to assist with executing planned club noontime events
- Enrolls in Leadership and assists with all ASB sponsored activities

Community Service Commissioner

- Organizes BIONIC Week, Pennies for Patients, Blood Drive, Red Ribbon Week, Relay for Life and other community service school wide projects
- Organizes the foreign exchange students' visit
- Keep record of student involvement in community service projects
- Maintains contact with service clubs on and off campus
- Coordinates programs within the community
- Enrolls in Leadership and assists with all ASB sponsored activities

Elections Commissioner

- Develops timelines for all elections
- Conducts informational meeting for all participants running for offices
- Gives teacher prior notice to all in-class elections
- Organizes nominations and elections of Class and ASB officers, Homecoming court, Mr. & Ms. Bulldog, etc.
- Responsible for organizing the selection of candidates for Leadership positions that are declared vacant
- Enrolls in Leadership and assists with all ASB sponsored activities

Assistant Publicity/Historian-Photographer

- Keeps scrapbooks of all ASB activities
- Takes pictures at all major events
- Collects clippings about Tracy High from all local newspapers
- Subscribes to the Tracy Press
- Collects mementoes of the year
- Updates cafeteria marquis w/ pictures and newspaper clippings as often as needed, but not less than once per month
- Assists publicity commissioner with posters
- Enrolls in Leadership and assists with all ASB sponsored activities

Assistant Publicity/Historian-Video

- Videos all major ASB events
- Creates a highlight video for each semester
- Creates a video to be used for P.R. outside of school
- Assists Publicity Commissioner with posters
- Enrolls in Leadership and assists with all ASB sponsored activities

Link Crew Commissioner

- Organizes Link Crew Activities
- Must have Link Crew Experience

Tracy Unified School District

- Assists the Link Crew advisor with summer training of Link Crew Leaders
- Develops and maintains a list of active Link Crew Members and their crew
- Organizes at least one Link Crew activity per quarter with the assistance of the Link Crew advisor
- Attends all Link Crew Activities
- Assists the counselors with all new students
- Meets with Link Crew Advisor and Link Crew members at least once a quarter to develop follow up activities
- Must maintain role list of active Link Crew Leaders
- Enrolls in Leadership and assists with all ASB sponsored activities

Noontime Activities Commissioner

- Organizes lunchtime events weekly
- Attends Student Senate meetings when necessary
- Schedules lunch activities during Homecoming, Tracy/West, Hoopla, and Spring Fever Week
- Plans lunch activities that coincide with major events taking place at Tracy High School
- Keeps track of all class spirit points during Noontime, if needed
- Enrolls in Leadership and assists with all ASB sponsored activities

Spirit Commissioner

- Develops plans to get more students out to athletics events
- Organizes school's Dog Pound
- Decorates Dog Pound
- Selects all dress up days for spirit weeks
- Promotes Green and Gold day every Friday
- Works with the appropriate people to promote school spirit at rallies, games, etc.
- Knows and follows all SJAA rules for spirit
- Organizes spirit days for all home Friday football and basketball games when a rally is not scheduled
- Develops new ways to promote school spirit
- Enrolls in Leadership and assists with all ASB sponsored activities
- Refers to Athletics Commissioner

Publicity Commissioner

- Advertises all ASB activities throughout Tracy High School and the Tracy Community
- Oversees Assistant Publicity Commissioners
- Conducts activities that promote Tracy High School in a positive manner
- Supervises all on-campus publicity pertaining to all ASB activities and sporting events
- Maintains an ongoing list of activities regarding who requires what kind of publicity
- Maintains master calendar
- Controls and edits all signs and posters
- Assists in the making of signs for all activities

Tracy Unified School District

- Orders poster supplies when necessary: tape, paper, markers, etc.
- Sorts through poster holder weekly, hangs up needed posters and disposes of old ones
- Enrolls in Leadership and assists with all ASB sponsored activities

Student Recognition Commissioner

- Coordinates and runs all student recognition programs (Student of the Month, Dessert-a-thon, Academic Clock T Dinner, Leadership Lock0ins (once a quarter) and the Leadership Banquet)
- Recognizes Leadership birthday's in class monthly
- Recognizes students in the Leadership class on a regular basis
- Assists Community Service commissioner with recognizing outstanding students
- Makes and distributes doggy bones to teachers on a regular basis
- Recognizes doggy bone winners
- Enrolls in Leadership and assists with all ASB sponsored activities

Staff Recognition Commissioner

- Coordinates and runs all staff recognition programs (Teacher of the Month, Secret Pal Week, Teacher Appreciation Week, Operation Communication)
- Recognizes teacher of the month
- Is the main liaison between the staff and Leadership functions and activities
- Is responsible for all student-faculty relations, including ongoing programs for improving faculty acceptance of ASB functions
- Includes all staff in spirit weeks
- Enrolls in Leadership and assists with all ASB sponsored activities

Student Store Commissioner

- Keeps an updated Student Store binder that includes the current schedule given by ASB officers
- Orders balloons and helium and maintains balloon order sheets
- Creates student store gift certificates
- Is in charge of student store maintenance-inventory, displays
- Advertises all student store sales
- Responsible for supervising the student store when an ASB officer is not present
- Ensures that the store is fully stocked and places orders when necessary
- Keeps inventory on store merchandise once a quarter and places new orders when necessary
- Decorates the store for major holidays and school events
- Enrolls in Leadership and assists with all ASB sponsored activities

SECTION 4: MEETINGS

The Associated Student Council shall meet as often as it deems necessary, but not less than once each full school month outside of class upon request.

- All members will dress appropriately – in either dress pants, skirts, slacks or khakis.
- Inappropriate Council behavior will result in fines. All fines will be deducted from class accounts and transferred to ASB

Tracy Unified School District

SECTION 5: QUORUM

The Associated Student Body Cabinet, one officer from each class, and the faculty advisor shall constitute a quorum.

ARTICLE V

SECTION 1: STUDENT SENATE

The legislative powers of the Associated Student Body of Tracy High School shall be vested in the Senate of representatives of the members of the student body at Tracy High School.

SECTION 2: SENATORS

The senate shall be composed of one representative from each second period class, Associated Student body Vice President, Associated Student Body Secretary, and the Activities Director. Commissioners whose events will be discussed must also attend student senate meeting. An alternative second period representative shall also be chosen and shall attend the Senate meeting when the chosen representative shall be chosen and shall attend the Senate meeting when the chosen representative is unable to do so.

SECTION 3: SENATE OFFICERS

The Senate shall have two officers: the Speaker of the Senate, who shall be the Associated Student Body Vice President; and Secretary of the Senate, who shall be the Associated Student Body Secretary

SECTION 4: MEETINGS

The Student Senate shall meet as often as it deems necessary, but no less than once each month

SECTION 5: PURPOSE OF THE STUDENT SENATE

The Student Senate shall assist the Associated Student Council in improving and maintaining the general welfare of the Associated Student Body. When issues are brought to the senate by the student council voting, it will take a two-thirds

***** missing page 12*****

All class officers, commissioners and ASB officers shall enroll in Leadership and attend all Student Council meetings.

Class officers, commissioners and ASB officers who have 15 or more Saturday School hours or behavioral referrals (3+) during their term or office will be put on probation for two weeks. They must meet with the probation committee consisting of the Assistance Principal, Counselor, and Activities Director

Class officers, commissioners, and ASB officers must maintain a B average in Leadership. Any officer/commissioner who is removed from office for failing Leadership is not allowed to run for a position the next year.

SECTION 4: PROBATIONARY PERIOD

a. Leadership Grade

If any class officer, commissioner or ASB officer's Leadership grade falls below a B average, he/she shall be given two weeks probationary period by a probation committee. During this time he/she will need to raise his/her grade. They also cannot lose anymore points while on probation (they must have 100% participation). If they violate their probationary period, they will be removed from their position after being

Tracy Unified School District

reviewed by the probation committee. If at the end of the two weeks, he/she failed to raise the grade, the office shall be determined vacant by the Associate Student body President and shall be filled in accordance with the terms of this Constitution. Leadership grades will be assessed by the supervising ASB officer, class advisors, and Activities Director.

b. Saturday School Hours

If any class officer, commissioner, or ASB officers receives more than 15 hours of Saturday school, they will be placed on a two week probation period in which to work their hours off. Any officer/commissioner on probation is considered inactive and will not represent Tracy High School at any functions or preside over any meetings. Students are allowed one probationary period, and if they become ineligible (over 15 hours/Leadership grade violation) again, they will be removed from office immediately. All probation contracts will be reviewed by the probation committee.

c. Behavior Issues

At any time due to inappropriate behavior the activities director, at their discretion, can place any class officer, commissioner or ASB officer on behavioral probation and/or behavioral contract. All contracts will be reviewed and approved by the probation committee.

SECTION 5: RECALL OF OFFICERS

Any ASB or Class Officer or Commissioner of the Associated Student Body of Tracy High School may be recalled and discharged by a proposal of the Student Body Cabinet and confirming vote of two-thirds of the members of the Student Body Council. If the officer or the commissioner is recalled, his/her office is declared vacant and shall be filled according to the provisions of this Constitution.

*****Missing page 14*****

A representative from each club must attend the Interclub Council (ICC) meetings with 80 percent attendance. ICC will meet once a month. Members who miss ICC meeting will be assessed the following penalties

- First Miss – written warning
- Second Miss - \$25 Fine
- Third Miss – Removal of charter

C. COMMUNITY SERVICE/NOONTIME EVENT/SCHOOL PROJECT

All clubs must complete one of the above projects over the course of the year to maintain club status for the following year.

ARTICLE IX

SECTION 1: AMMENDMENTS

The Constitution may be amended by a two-thirds vote of the Associated Student Council

ARTICLE X

SECTION 1: FACULTY ADIVSOR

The Activities Director shall be an ex officio member of the Associated Student Body Cabinet and Associated Student Council, acting in advisory capacity to the Associated Student Body Cabinet. All new projects and/or policies affecting general school

Tracy Unified School District

administration shall be submitted to the Activities Director, who will thereby submit and discuss the matter with the Principal, before final action by the Associated Student Cabinet.

SECTION 2: DUTIES OF THE ADVISOR

- Is present at every Associated Student Body Cabinet, Student Body Council, Interact Council and Student Senate meeting
- Supervises all ASB sponsored events
- Assists the Associated Student Body President in keeping order at all meetings
- Assists the Associated Student Body President in supervising the Leadership class and all Cabinet members
- Keeps the Associated Student Body Cabinet informed on what they are permitted to do.
- Acts as a mediator between the Associated Student Body and administration
- Approves all publicity and communications prior to submission to the Principal for processing

ARTICLE XI

SECTION 1: RELATION OF ASSOCIATED STUDENT BODY TO SCHOOL

REGULATION

Rules and regulations that are passed by the Tracy High School District Board of Education shall have precedence over any rule or regulation which might be passed by the Associated Body of Tracy High School

Tracy Unified School District

Merrill F. West High School Associated Student Body Constitution

Preamble

We the students of Merrill F. West high School, with a goal to initiate the spirit of the Wolf Pack among our fellow students; to support and encourage activities between school and the community; to create good citizenship throughout our government; do ordain this Constitution for the Associated Student Body of Merrill F. West High School.

Article I: Statement of Organization

Section I: This organization shall be known as the Associated Student Body of Merrill F. West High School (ASB). We are recognized as the Wolf Pack and are represented by Navy Blue and Gold.

Section II: The Associated Student Body shall obtain its power and authority from the administrators of Merrill F. West High School. They shall work side-by-side with the Student Body and Administrators in the student's interest and have the authority to represent the student body in issues that concerns the entire school. This organization shall abide to the desires of the Administration.

Article II: Purpose of Organization

Section I: To carry out any and all proposals made by ASB and approved by Activities Director and the Administration.

Section II: ASB shall promote leadership, unity, and citizenship amongst the student body and administration. They shall manage student body funds, increase student/teacher relations, and develop a common standard of association between Merrill F. West High School and the community of Tracy.

Article III: Powers of Organization

Section I: ASB has the authority to issue consequences to all student clubs and institutes that meet prerequisite stated in article IV.

Section II: ASB have the responsibility to be in charge of all scheduled elections.

Article IV: Government of Clubs and Other Programs

Section I: Clubs

ASB shall contract all clubs and organizations.

Section II: Application Process

In order for ASB to grant a charter for any club, that club must propose the appropriate submission to the ASB cabinet with a certified staff signature agreeing to advise the club. This will include a list of the club officials and their duties. A written proclamation stating the purpose of the club,

Tracy Unified School District

obligation for membership, approximate meeting dates and times. They shall also have an individual club constitution. ASB will review the above documents and therefore will decide the clubs approval.

Section III: Inter-Club Council (ICC)

The Inter-Club Council is a representative body that will discuss fundraising, interclub activities, and campus spirit in general. The ASB club commissioners will conduct the ICC meeting. The club president of a club representative must attend Interclub Council Meeting no less; but are limited to once per school calendared quarter.

Section IV: Consequences

All active clubs will participate in *Rush Week* or will become inactive the remainder of the school year.

All active clubs that are not represented at the ICC will be fined \$25, if a club does not meet Constitution and deadlines, the club will be cancelled at the end of the first semester.

All active clubs must submit a minimum of four meeting minutes per school calendared quarter. If the club is inactive the first school calendared semester, the club will be cancelled the remainder of the school year.

Article V: Advisement

Section I: Responsibility

The Certificated Leadership Teacher will preside over the ASB Cabinet, ASB Class Officers, ASB Commissioners, and ASB Representatives and be named the Activities Director. All proceedings involving Administration, policy and government shall be under the advisement of the Activities Director who is in direct contact with the Principal. He/she will review all matters before final consents made with the Associated Student Body.

Section II: Duties held by the Activities Director

The Activities Director shall be present to oversee but is not limited to the following: meeting of the Associated Student Body, meeting of the ASB Cabinet, all ASB sponsored events, and other activities deemed by ASB. The Activities Director shall assist the ASB President in maintaining order and supervising the class or classes.

Article VI: Meetings

Section I: Associated Student Body Members

The ASB members shall meet daily in a Leadership class, but not limited to.

Section II: Class Officers

The Class Officers shall meet a minimum of once a month with their Class Advisors. The Class Officers will meet daily in the Leadership class with the Activities Director.

Tracy Unified School District

Section III: Student Council

Student Council will meet daily in the Leadership class with the Activities Director. All members will be required to report on their position and committee work, along with upcoming projects. Every week, Student Council will conduct an ASB meeting using appropriate meeting protocol required by the California Associated Student Body Associations and California Auditing policies.

Article VIII: Eligibility of ASB

Section I: All members of the ASB Cabinet, Class Officers, Commissioners, and other Representative positions will run for their desired position/s.

Section II: Election/Selection of Officers

Student Body Positions Applications will be due April of the previous school year. The elections/selection process will be in the order: ASB Cabinet, Class Officers, Commissioners, and other Representative positions.

Section III: Application Process

All candidates interested in Associated Student Body positions must follow the application process. The application process includes:

Each candidate will be interviewed by a selected group of current senior officers. This includes all senior Cabinet members who are mandated to be part of the interviewing panel. Interview questions are presented exactly the same to each applicant applying for a specific position. This process is facilitated by the Activities Director and/or an Administrator.

All candidates must submit a Confidential Teacher's Recommendation to each of their current teachers for completion and return to the Activities Director. The recommendations are based on a point system.

All candidates must submit a hand written paper stating their purpose, skills, and experience relating to their position/s of interest. This paper is evaluated based on a point system.

All candidates choosing Cabinet positions will be elected by their class members of the student body. The candidate who wins the election will receive points based on the point system.

All candidates choosing Class Officers positions will be elected by their class members of the student body. The candidate who wins the election will receive points based on the point system.

Article VIII: Eligibility of ASB

Section I: The requirements for all ASB Student Council Members are as follows:

The Candidate must maintain a 2.0 grade point average and no "F's" in any class. The Candidate must have less than 15 hours of Saturday School hours and less than 3 behavioral referrals.

The Candidate must have consent of their parent or legal guardian.

Tracy Unified School District

The Candidate must agree to the enrollment of the Leadership Class and agree to the Co-curricular responsibilities of their position as a member of the student body government class representing Merrill F. West High School.

All election/selections will be supervised and facilitated by the Activities Director and/or an Administrator.

Section II: Responsibility and Descriptions of the ASB Officers

ASB PRESIDENT

- Preferably a 12th Grade Senior, 11th Grade Junior allowed. **One year of previous West High Leadership Experience Required.**
- **Always maintains a high Leadership profile as the leading role model of West High School.** Serves as a motivator and manager of the ASB student government class (Leadership).
- Informs and leads the ASB Leadership class of all scheduled and ongoing activities.
- Conducts all required/audited ASB meetings.
- Develops Agendas (mostly weekly) for all REQUIRED/AUDITED Meetings of the ASB Cabinet and ASB General Leadership.
- Oversees all Leadership students carrying out assigned responsibilities on a daily basis. Troubleshoots unfulfilled requests and needs.
- Keeps a computer generated record of all Leadership activities.
- Provides periodic presentations and speeches for special events.
- Meets daily with Activities Director to establish communication between administration and the ASB Leadership class. (Assigned Teacher Assistant Period)
- Assists all Class Presidents with the task of providing a trailer (flatbed) for Homecoming Float Building.
- Coordinates the Frosh n' Friends B-B-Q during the beginning of year registration.

ASB VICE PRESIDENT

- Must be a 12th Grade Senior. **One year of previous West High Leadership Experience Required.**
- Report and maintain records on behalf of the WHS student body once a month to the Tracy Unified School Board and Tracy Unified School Representatives. (Meetings one Tuesday a month at 7:00 PM for the beginning of the agenda only.)
- Report and maintain records on behalf of the WHS student body one a month with the WHS Site Council Committee. (Meetings are held after school, 3:15-5:00 PM.)
- Develops elections calendar, packet, and coordinates all interviews for all participants.
- Assists in the coordination of spirit courts and the counting of ballots.
- Develops a Buddy Program for freshmen, new, and disabled students of WHS.

Tracy Unified School District

- Communicates with the Yearbook editor and staff all activities that are developed by Leadership class.
- Represents and carries out the office and duties of President in an absence.

ASB SECRETARY

- **One year of previous West High Leadership Experience Required.**
- Creates a computer generated monthly newsletter to be issued to student classrooms, staff, and administration.
- Reads minutes from previous meetings, takes accurate minutes in all required/audited meetings, and distributes a copy of minutes and Treasurer's reports to Activities Director and Bookkeeper.
- Provides training of a skeleton agenda and minutes for class secretaries to follow.
- Oversees and maintains a neat and organized file/binder of copies of all reports, ASB and Class Secretary and Treasurer Reports.
- Creates donation letters using proper computer generated format and with Activities Director approval.
- Responsible for all ASB Thank you letters. Must receive approval by Activities Director.
- Contact local newspapers of credible ASB activities dates, times and places with approval of Activities Director.

ASB TREASURER

- **One Year of previous West High Leadership Experience Required.**
- Promotes and develops strategies to sell Associated Student Body cards.
- Oversees and maintains records of all financial reports with ASB funds and reports out to ASB Leadership and Class/Club/Organization Treasurers. Copies provided for ASB Secretary's records.
- Organizes and maintains a school-wide fundraising calendar to avoid conflict of competition.
- Provides ASB fundraising ideas to generate funds for ongoing ASB activities (utilizing the fundraising catalog library in the classroom).
- Maintains a catalog library for all approved ASB Leadership/Clubs/Organizations to utilize for fundraising opportunities.
- Trains the class treasurers in the proper completion of purchase requisitions and fundraising packets.
- Completes all ASB Purchase Requisitions and ASB Fundraising Requests for approval.
- Oversees and approves all class/club/organization requisitions and fundraising requests.
- Organizes and maintains an ASB inventory of supplies and places orders on requisitions in a timely manner.
- Always responsible for obtaining cash boxes in a timely manner from the bookkeeper.

Tracy Unified School District

ASB LIAISON BETWEEN ASB STUDENT GOVERNMENT AND LEADERSHIP REPRESENTATIVES

- Responsible for weekly written communication from ASB Student Government Leadership Class (4th period) to ASB Representatives Leadership Class (3rd period) due on Wednesdays.
- Communication will include weekly tasks provided by ASB Government for Representatives to complete on Thursdays during 3rd only. May include volunteer work.

ASB COMMISSIONER OF COMMUNICATIONS-AT LARGE

- **One year of previous West High Leadership Experience Required.**
- Approves with Activities Director, all Daily Bulletin announcements for ongoing activities using WORD documentation saved on a Flash drive via email to the Principal's secretary.
- Oversee using a developed written system of all on-campus publicity (signs) pertaining to all ASB activities school-wide. This includes athletics, academics, and notable achievements.
- Meet weekly with Commissioner of Communications and Commissioner of Visual Arts.
- Oversee ASB activity themes carried out in promotional window displays in a timely manner by assigning groups organizing important upcoming activities.

CLASS PRESIDENT

- **Senior Class ONLY-One year of previous West High Leadership Experience Required.**
- **Always maintain a high Leadership profile as the leading role model of West High School.** Serves as a motivator and manager of Class. Implements all required Class activities. See attached monthly calendar and Lead requirements of major activities and events.
- Schedule and meet with Class Advisors to create proper agendas and communication prior to each class officer meeting. Communication with advisors is essential for your class activities.
- Develops Agendas (mostly bi-weekly) for all REQUIRED/AUDITED meeting of the Class.
- Schedules and conducts all regular and required/audited Class meetings (Bi-weekly minimal for juniors and seniors. Juniors will utilize the Tracy Ballroom Room for Prom planning and Seniors will utilize the WHS Main Gym for Winter Ball, one of the memorable student formal events of the school year that require a significant amount of planning.)
- Oversees class vice president, secretary, and treasurer, carrying out assigned responsibilities on a daily basis. Troubleshoots unfulfilled requests and needs.
- Keeps a computer generated record of all Class activities.
- Provides periodic presentations and speeches for special events.
- Meets weekly with ASB President to establish communication Activities Director and the ASB Leadership class.

Tracy Unified School District

- Responsible for acquiring a trailer (flatbed) during the summer vacation to be lined up for Homecoming Floats on Parade and Game Day (Month of October). With advance notice, business men in agriculture or rental businesses may provide discounts or provide trailers for free.

COMMISSIONER OF CLUBS

- Coordinates Rush Week at the beginning of the school year for official clubs, classes, and organizes to promote student involvement and signups.
- Copies and passes all information gathered at Rush Week to assigned advisors.
- Keeps updated club charters and club constitutions records in the Activities Director's office for permanent record. Provides a copy for both Club Commissions and the WHS Bookkeeper.
- Organizes club/organization participation for parade and any other festivities during Homecoming Week.
- Coordinates and oversees meetings with the Inter-Club Council once per quarter (any club officer may be present to represent their club) for informative communication between all clubs and ASB Leadership reports.
- Promotes and coordinates (possible tryouts) with community and campus organizations and clubs activities to promote awareness and celebration of Cultural Diversity--Multi-Cultural Week.
- Create notices to notify clubs of important Leadership information.
- Will be responsible for a computer generated correspondence monthly to all student classrooms, staff and administration. This includes meeting times and places and any important news for that month.

COMMISSIONER OF SPIRIT

- Develops year long strategies and oversees students involved in "Blue Crew" promoting positive and spirited fan sections, the Blue Crew club.
- During Rush Week and throughout the school year, provides opportunities for student to be the Wolf Mascot and carry the "W" Flag.
- Keeps an accurate record of Leadership members wearing required Blue and Gold school colors on required days and activities selected by the Leadership students.
- Develops and keeps an accurate record of spirit dress-up days required by the Leadership class.
- Utilizes the catalog library for incentives to be given to Blue Crew members and fan groups when appropriate.
- Keeps an accurate record of all students in Blue Crew and develops a phone tree and/or bulletins to communicate important upcoming activities requesting their attendance.

COMMISSIONER OF LUNCH TIME ACTIVITIES (Junior or Senior Position)

- Develops year long strategies and oversees students involved in "Blue Crew" promoting positive and spirited fan sections, the Blue Crew club.

Tracy Unified School District

- During Rush Week and throughout the school year, provides opportunities for student to be the Wolf Mascot and carry the “W” Flag.
- Keeps an accurate record of Leadership members wearing required Blue and Gold school colors on required days and activities selected by the Leadership students.
- Develops and keeps an accurate record of spirit dress-up days required by the Leadership class.
- Utilizes the catalog library for incentives to be given to Blue Crew members and fan groups when appropriate.
- Keeps an accurate record of all students in Blue Crew and develops a phone tree and/or bulletins to communicate important upcoming activities requesting their attendance.

COMMISSIONER OF LUNCH TIME ACTIVITIES (Junior or Senior Position)

- Develop a lunchtime buddy program for new students, foreign exchange students, and students who are alone at lunch.
- Develop a schedule of activities that will be provided on Friday’s when a major week of activities is not on the calendar with the assistance of the Leadership class and the Commissioner of Music at the quad area stage or the cafeteria.

COMMISSIONER OF ATHLETICS

- Meets with coaching staff and Athletic Director to provide information to Leadership for athletic recognition at rallies, in the bulletin, and in visuals.
- Coordinates with the Physical Education Department Head/Athletic Director, the calendar dates of activities that require the Main Gym or any other athletic facility.
- Organizes and provides schedule dates for required mandatory participation in sports activities selected by the Leadership class.
- Attend Booster Club meetings to keep Leadership informed of their discussions and events regarding athletics.
- Provide information for Leadership of any athletic fundraisers they may need assistance with.
- Oversees the Mascot and Flag going to all required home athletics sports events.
- Coordinates any possible skits/entrance time a team may choose to enhance a rally or events.
- Plans, organizes, and executes all Powder Puff rosters, jerseys, schedule, and supplies necessary for Powder Puff activity during Homecoming Week.

COMMISSIONER OF MUSIC/AUDIO EQUIPMENT (Not open to Cheer & Dance Members)

- Music is a requirement at **every** activity, even the simplest such as a lunchtime game. It encourages student involvement. Keep music upbeat, “clean” and mainstream, something for everyone.

Tracy Unified School District

- Oversee the sound system set-up and take-down for all school rallies, assemblies, club activities, and any other events requiring sound amplification. Understands and develops concrete knowledge of all ASB sound systems for proper care and usage. A sound system is the “life line” to all activities for public speaking and music. Always test on a regular basis all microphones and equipment.
- Always be prepared with a CD to play if needed of general appropriate music.
- Always have a backup plan if a CD is scratched or not working on the sound system.
- Researches appropriate music that is appropriate for games, themes, and Blue & Gold Fridays.
- Collect, organizes (includes list of songs), and downloads appropriate music on CD’s that provided diverse variety because our school is very diverse.
- Provides appropriate song lists of requests to contracted DJ’s for all dances.
- You automatically become responsible for control of crowd with music.
- During rallies, slow jams are only used if you want to settle down the crowd such as the before the National Anthem begins.

COMMISSIONER OF TECHNOLOGY/HISTORIAN

- Create computer generated flyers/brochures for various activities.
- Create and update current ASB activities information and photos for the Activities Web Page.
- Reads and collect all WHS related articles in the local press to place in a scrapbook.
- Monitors the “Wall of Fame” a wall that provides press pictures of all the current happenings at West High.
- Creates DVD’s utilizing other student photos and movie clips for slide shows or movies at special events.
- Coordinates videos for school bulletin.
- Takes digital photo at all ASB activities.

Tracy Unified School District

MERRILL F. WEST HIGH SCHOOL ASB Student Government LEADERSHIP CLASS 2008-2009 Charter

ASB Cabinet

ASB President	Megan Anastasio
ASB Vice President	Pauline Montemayor
ASB Secretary	Angelica Mendoza
ASB Treasurer	Kris Adhikari
ASB Commissioners-at-Large	Sterling Grande
ASB Liaison for Leadership Reps	Amelia Blades

Senior Officers

President	Greg Pfeil
Vice President	Ilah Estrada
Secretary	Alyssa Sterni
Treasurer	Desiree Santos

Junior Officers

President	Judith Angulo
Vice President	Stephanie Smith
Secretary	Samantha Sorce
Treasurer	Sebastian Chaubard

Sophomore Officers

President	Booke Gard
Vice President	Brittany Davis
Secretary	Kylie Nisbet
Treasurer	Cody Landon

Freshman Officers

President	Kim Amaya
Vice President	Matthew Durant
Secretary	Jessmyn Solana
Treasurer	Brittany Calmes

Commissioners

Clubs	Tyler Vierra, Eunice Sale
Spirits	Lauren Kuks
Community Service	Sonia Yusof
Athletics	Adam Crandall
Historian and Technology	Jasmine Garrett
Communications	Lauren Williams
Rallies	Ashleigh Paul, Madison Davis
Music/Audio Equipment	Adrianna Salsedo, Cody Tucker
Visual Arts	Kathleen Pimental
Lunchtime	Tisha Rae Bartolome
Poster Communications	Veronica Arata

Tracy Unified School District

**SAMPLE BUDGET
QRS HIGH SCHOOL ASB
ADOPTED BUDGET YEAR 2009**

Net Beginning Fund Balance		\$5,000
Estimated Revenue		
Student Store	\$10,000	
ASB Cards	5,000	
Yearbooks	15,000	
Football Receipts	3,000	
Dance	2,000	
Total Estimated Revenue		\$35,000
Total Revenue & Beginning Fund Balance		\$40,000
Estimated Expenditures		
Student Store	\$7,500	
Yearbooks	13,000	
Dance	500	
Total Estimated Expenditures		\$21,000
Estimated Ending Fund Balance		\$19,000

Tracy Unified School District

SAMPLE CHART OF ACCOUNTS QRS HIGH SCHOOL ASB

ASSETS

1001 Cash in Bank, Checking
1002 Cash in Bank, Savings
1003 Petty Cash
1100 Accounts Receivable
1200 Inventory
1300 Other Assets
1400 Fixed Assets

LIABILITIES

2001 Accounts Payable

2100 Class of 2009
2101 Class of 2010
2102 Class of 2011
2103 Class of 2012

2200 Drama Club
2201 Square Dance Club
2202 Running Club
2203 Hockey Club
2204 Harry Potter Club
2205 FFA

2400 Adams Scholarship
2401 Jones Memorial
2402 UPS Scholarship

2600 Other Liabilities

EQUITY

3000 Fund Balance

REVENUE

4000 Baseball Club
4001 Football Club
4002 Soccer Club
4003 Ping Pong Club

4200 Senior Prom
4201 Crab Feed
4202 Garage Sale
4203 Other Dances
4204 Other Fundraisers

4400 Shirts
4401 Hats
4402 Binders
4403 Other Student Store

4500 ASB Cards
4501 Vending Machine
4502 Interest
4503 Other Revenue

EXPENDITURES

5000 Baseball Club
5001 Football Club
5002 Soccer Club
5003 Ping Pong Club

5200 Senior Prom
5201 Crab Feed
5202 Garage Sale
5203 Other Dances
5204 Other Fundraisers

5400 Shirts
5401 Hats
5402 Binders
5403 Other Student Store

5500 ASB Cards
5501 Vending Machine
5502 Interest
5503 Other Expenditures

Organization _____

ASSOCIATED STUDENT BODY MEETING MINUTES

1. The meeting was called to order by _____
2. Location of meeting _____
3. Date of meeting _____
4. Minutes of the previous meeting dated _____ were _____ Read and Approved
_____ Corrected and Approved
5. The following purchase orders were approved: (List or attach separate paper)

P.O.	VENDOR	AMOUNT	PURPOSE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Motion by _____ Seconded by _____

Vote: # For _____ # Against _____

6. The following invoices were submitted for payment: (List or attach separate paper)

CHK #	PAYABLE TO	AMOUNT	PURPOSE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Motion by _____ Seconded by _____

Vote: # For _____ # Against _____

7. Communication and Reports _____

8. Old Business _____

9. New Business _____

10. Those in Attendance: _____

Respectfully submitted:

Secretary (signature)

COIN AND CURRENCY COUNT SHEET
CLUB NAME:_____ **ACCOUNT#:**_____ **DATE:**_____

ADVISOR'S SIGNATURE:_____ **ADVISOR'S NAME:**_____

SOURCE OF FUNDS:_____

DEPOSIT PREPARED BY (SIGNATURE):_____

RECEIPT#_____ **THRU RECEIPT#**_____ **RECEIPTS TOTAL \$**_____

*MUST EQUAL GRAND TOTAL
BELOW*

Bundles of \$1,000.00 (10 Bills)	X \$100.00	= \$	
Bundles of \$500.00 (10 Bills)	X \$50.00	= \$	
Bundles of \$500.00 (25 Bills)	X \$20.00	= \$	
Bundles of \$250.00 (25 Bills)	X \$10.00	= \$	
Bundles of \$100.00 (20 Bills)	X \$5.00	= \$	
	X \$2.00	= \$	
Bundles of \$25.00 (25 Bills)	X \$1.00	= \$	
		CURRENCY TOTAL=	\$
Rolls of \$25.00 (25 Coins)	X \$1.00	= \$	
	X \$.50	= \$	
Rolls of \$10.00 (40 Coins)	X \$.25	= \$	
Rolls of \$5.00 (50 Coins)	X \$.10	= \$	
Rolls of \$2.00 (40 Coins)	X \$.05	= \$	
Rolls of \$.50 (50 Coins)	X \$.01	= \$	
		COIN TOTAL=	\$
Include on Check: Students Name, ID#, Club Account#	_____ # of Checks	CHECKS TOTAL=	\$
		GRAND TOTAL (CASH + COIN + CHECKS):	\$

Bookkeeper Verification: _____

Required Format

T.U.S.D. ASSOCIATED STUDENT BODY

Submission Date: _____

____ KIMBALL HIGH
____ TRACY HIGH
____ WEST HIGH

**ACTIVITY REQUEST &
REVENUE POTENTIAL RECAP**

Activity Dates

Beg. _____

Organization _____

End _____

Project _____

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

1. Purchase Cost \$ _____
2. # of Items Purchased _____
3. Selling Price \$ _____ /each
- *Multiply #2 by #3 to get:
4. Potential Revenue \$ _____

Approvals:

Principal _____

Advisor _____

Treasurer _____

Advisor _____

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

_____ sold @ \$ _____ = \$ _____ Receipt # _____

_____ sold @ _____ = _____ Receipt # _____

_____ sold @ _____ = _____ Receipt # _____

_____ 5. _____

Total

☐

Your request has been approved.

☐

Your request has been denied. See the Director of Activities.

*Compare #4 (above) to #5. Was enough money collected (#5) to meet your potential Revenue (#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 \$ _____

EXPENDITURES:

Vendor: _____ Amt. Paid: _____ Ck #: _____

Vendor: _____ Amt. Paid: _____ Ck #: _____

6. Total _____

NET PROFIT RECAP

\$ Collected (#5) \$ _____ - Total Expenditures (#6) \$ _____ = Net Profit \$ _____

T.U.S.D. ASSOCIATED STUDENT BODY

Associated Student Body Fundraising/Activity Form

Complete Sections 1 through 3 prior to approval

Fundraiser or Activity (Circle One)

Section 1: General Information

Name of Activity/Event: _____

Club/Team Requesting Funds: _____

Date Submitted: _____

Contact Person: _____

Phone Number: _____

Activity Start Date: _____

Activity End Date: _____

Describe Fundraiser or Activity (Briefly Explain): _____

Location of Activity: _____

Time: _____

Team/Club Student Signature _____

Coach/Club Advisor Signature _____

Section 2: Expenses

Vendor	Description of use (Example: Food Expenses)	Proposed	P.O. If Needed

Section 3: Revenue Projection

Income:	_____	=	_____
	Projected Amount Sold	@ \$ Selling Price	Projected Revenue
Expenses:	_____	=	_____
	Total Expenses	@ \$ Purchase Price	Total Expense
		\$	_____
			Total Profit

Subtract total expense from projected revenue for total profit

Section 4: Approval (Office Use Only)

Are funds available to cover expenses? Yes No _____
Bookkeeper's Signature _____ Date _____

☐

Your request has been approved.

☐

Your request has been denied. See the Director of Activities.

ASB Treasurer's Signature _____

_____ Date

Director of Student Activities or Asst. Principal _____

_____ Date

Principal Signature _____

_____ Date

Section 5: Office use only

Purchase Order Number: # _____ Date Issued: _____

Check # _____ Date Issued: _____

Special Instructions: _____

Distribution: White: Bookkeeper Yellow: Club/Team Advisor Pink: Activities Director

Required Format

T.U.S.D. ASSOCIATED STUDENT BODY

____ KIMBALL HIGH

____ TRACY HIGH

____ WEST HIGH

TICKET CONTROL LOG

TICKET COLOR _____

[illegible]

Required Format

____ WEST HIGH

[illegible]

T.U.S.D. ASSOCIATED STUDENT BODY

Required Format

REPORT ON TICKET SALES

____ KIMBALL HIGH

____ TRACY HIGH

____ WEST HIGH

Date _____

Seller _____

Event _____

Home Side _____

Visiting School _____

Visiting Side _____

\$ _____ Tickets

Ending No. _____

Color: _____

Beginning No. _____

No. Sold _____ X \$ _____ = \$ _____

\$ _____ Tickets

Ending No. _____

Color: _____

Beginning No. _____

No. Sold _____ X \$ _____ = \$ _____

\$ _____ Tickets

Ending No. _____

Color: _____

Beginning No. _____

No. Sold _____ X \$ _____ = \$ _____

Start Change Given Out:

Total Receipts\$ _____

_____ \$20.00

Plus Start Change _____

_____ 10.00

Grand Total _____

_____ 5.00

Actual Cash Count _____

_____ 1.00

Cash Short or Over _____

_____ .25

Explain Difference _____

Signature of Seller _____

T.U.S.D. ASSOCIATED STUDENT BODY
Recommended Format
INVENTORY COUNT SHEET

____ KIMBALL HIGH
 ____ TRACY HIGH
 ____ WEST HIGH

Date of Inventory

June 30, 2009

Item Description	Unit	Quantity on hand	Cost	Total Cost
Pencils	each	201	0.14	\$ 28.14
Erasers	each	300	0.06	18.00
Pencil Sharpeners	each	102	0.33	33.66
Key Chains	each	55	1.25	68.75
Rulers	box	2	13.75	27.50
Pad Paper	each	23	1.50	34.50
Glue Sticks	each	99	0.57	56.43
Pens	each	144	0.45	64.80
Notebook Paper	each	122	1.25	152.50

Total

\$ 484.28

Required Format

**T.U.S.D. ASSOCIATED STUDENT BODY
TRANSACTION REQUEST FORM**

___ KIMBALL HIGH
___ TRACY HIGH
___ WEST HIGH

VENDOR INFORMATION

Name _____

Address _____

Phone _____

REQUEST TYPE

Check ☐

Transfer ☐

Journal Entry ☐

Purchase Order ☐

Date _____

Submitted by _____

Club Name _____ Account # _____

Qty	Units	Description/Invoice #	Unit Price	TOTAL

Are Funds Available? YES ☐ NO ☐

Bookkeeper _____

☐ **Your request has been approved.**

Tax _____

☐ **Your request has been denied. See the Director of Activities.**

S & H _____

Principal/Designee _____

ASB Treasurer _____

Total _____

Club Advisor _____

Club Treasurer _____

Check # Issued: _____

Date Issued: _____

P.O. #: _____

Special Instructions:

T.U.S.D. ASSOCIATED STUDENT BODY

Recommended Format

BANK RECONCILIATION

____ KIMBALL HIGH
 ____ TRACY HIGH
 ____ WEST HIGH

Balance per general ledger at 1/1/02:			\$1,000.00
Add: Monthly receipts		250.00	
Deduct: Expenditures		500.00	
Balance per general ledger at 1/31/02:			750.00
Add: Outstanding checks			
	Check #	Amount	
	1234	50.00	
		-	
		-	
Total outstanding checks			50.00
Less: Deposits in transit			
	Post date	Amount	
	2/1/02	50.00	
	2/2/02	100.00	
		-	
Total deposits in transit			(150.00)
Reconciled balance at 1/31/02:			650.00
Balance per bank statement at 1/31/02:			650.00
Difference			\$ -

Required Format

T.U.S.D. ASSOCIATED STUDENT BODY

MONTHLY REPORTING CHECKLIST

___ KIMBALL HIGH
___ TRACY HIGH
___ WEST HIGH

For every calendar month the following information must be submitted to Financial Services Department – Internal Auditing Section for review. Mark the appropriate spaces to reflect what is included in your packet. Please include adequate information to ensure your account(s) can be properly reviewed. If you have questions, please contact Kathy LeDoux at 830-3200 x1113.

Information for: _____ (Month/Year)

Site Reporting: _____ Date: _____

Submitted By: _____
Print Name Signature

For each Bank Account: (mark below, as appropriate)

___ Bank Statement copy for the appropriate month (including pages of checks and deposit slips)

___ Updated detail of checking account from software or checkbook ledger for the appropriate month including bank adjustments.

Site Level Reconciliation, including:

___ List of outstanding checks, check dates and amounts

___ List of returned checks and amounts

___ Other pertinent information (Please list: _____)

___ ASB Meeting Minutes for reporting month, including school name, and:

a. Motion and Approval of minutes read from prior meeting

b. Roster and Attendance recorded, or copy of sign in sheet

c. Vote counts, including nays and abstentions, as appropriate

d. Approvals of Revenue Potentials/fundraisers, deposits and disbursements

___ ASB Meeting Schedule, including any revisions

___ Revenue Potential Forms, including:

a. New submissions

b. Updated/Revised copies (post-activity)

___ Fundraiser Forms, with appropriate approvals

Reviewed by: _____ Date: _____
Signature

Print Name

Title

Approved by: _____ Date: _____
Signature

Print Name

Title

Please return this form, completed and with all appropriate documentation, to Kathy LeDoux in Financial Services, no later than the 15th of each month. Thank you

DATE _____



Parent Organization/Booster Club Application

Application School Year _____

Initial ☐ Renewal ☐

Parent Organization/Booster Club Name _____

School Site/Group Name _____

Objectives/Purposes of the Parent Organization/Booster Club:

Parent Organization/Booster Club Official Mailing Address:

Official Name _____

PO Box/Street _____

City/State/Zip Code _____

Telephone Number _____

Parent Organization/Booster Club Officers:

Position Held	Name	Email Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Is the Organization a 501 (c)(3) tax exempt? Yes ☐ No ☐

Organization Tax ID# _____

Banking Institution _____

Does the Parent Org./Booster Club conduct annual financial audits/reviews? Yes ☐ No ☐

Attach a copy of your budget for the upcoming school year.



Parent Organization/Booster Club Application

Upcoming School Year Planned Meetings (Dates and Locations) or attach schedule:

Date	Time	Location
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Upcoming School Year Planned Fundraisers or attach schedule:

Activity	Date	Location
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Office Use Only

Approvals:

Site Administrator

District Office Administrator

Copies of Budgets are on File ☐

TRACY UNIFIED SCHOOL DISTRICT

SCHOLARSHIP FUND INFORMATION SHEET

Please complete the following information that must be submitted to the High School Bookkeeper, approved by the Associated Student Body and Tracy Unified School District Financial Services Department for review. Include adequate information to ensure your account can be properly reviewed and opened. If you have questions, please contact the Bookkeeper at the school site.

Scholarship Name: _____

Year Scholarship Established: _____ Initial Amount: _____

Contact Name: _____ Relationship: _____

Address: _____ Phone: _____

City: _____ State: _____ Zip: _____ Fax: _____

Intended
Purpose: _____

Selection
Committee: _____

Selection Criteria: (attach application and essay instructions if applicable)

Annual Award: _____

Special Instructions: _____

Requestor: _____
Print Name Signature

Date: _____

SCHOLARSHIP FUND INFORMATION SHEET – Page 2

OPEN NEW ACCOUNT: (mark below, as completed)

___ Completed and Signed Scholarship Fund Information Sheet (including any additional pages of requirements, application for scholarship and copy of the initial deposit.)

___ ASB Meeting Minutes for reporting, including scholarship name, and:

- a. Motion and Approval of minutes read from prior meeting
- b. Roster and Attendance recorded, or copy of sign in sheet
- c. Vote counts, including nays and abstentions, as appropriate
- d. Approvals of Deposits and disbursements

___ Account Number

___ District Donation Form, with appropriate approvals.

Approvals:

Bookkeeper: _____ Date: _____
Signature

Associated Student Body: _____ Date: _____
Signature

Activities Director: _____ Date: _____
Signature

Principal: _____ Date: _____
Signature

Please return this form, completed and with all appropriate documentation, to ASB Bookkeeper.

ASSOCIATE STUDENT BODY

AGREEMENT FOR SPECIAL CONTRACT SERVICES

This agreement, by and between the Associate Student Body of _____ school, hereinafter referred to as "ASB," and _____, hereinafter referred to as "Contractor," is for consultant or special services to be performed by a non-employee of the District. ASB and Contractor, herein named, do mutually agree to the following terms and conditions:

1. Contractor shall perform the following duties: _____

2. Contractor will provide the above services(s), as outlined in Paragraph 1, for a period of up to a total of _____() [] **HOURS** [] **DAY(s)** , under the terms of this agreement at the following location _____.
3. In consideration of the services performed by Contractor, ASB shall pay Contractor according to the following fee schedule:
 - a. ASB shall pay \$_____per [] **HOUR** [] **DAY** [] **FLAT RATE**, not to exceed a total of \$_____. Contractor shall only be paid for work completed to the satisfaction of ASB through the termination date of this agreement.
 - b. ASB [] **SHALL**; [] **SHALL NOT** reimburse Contractor for out-of-pocket expenses incurred during Contractor's performance of the services, including: mileage, meals and lodging in the agreed upon rates. Reimbursement of expenses shall not exceed \$_____ for the term of this agreement.
 - c. ASB shall make payment on a [] **MONTHLY PROGRESS BASIS**, [] **SINGLE PAYMENT UPON COMPLETION OF THE DUTIES** and within thirty (30) working days from Contractor's presentation of a detailed invoice or on a claim form provided by ASB. Original paid receipts are required for lodging, air fare (passenger coupon or ticket stub), automobile rental, and parking. Claims for unusual expenses, such as teaching materials, photocopying, etc., must be accompanied by original paid invoices.
4. The terms of the agreement shall commence on_____, and shall terminate on_____.
_____.
5. This agreement may be terminated at any time during the term by either party upon _____ days written notice.

6. Contractor shall contact the ASB's designee, _____ at () _____
_____ with any questions regarding performance of the services outlined above. ASB's designee shall determine if and when Contractor has completed the services described.
7. The parties intend that an independent contractor relationship be created by this contract and ASB assumes no responsibility for workers' compensation liability. ASB likewise assumes no responsibility for liability for loss, damage, or injury to person(s) or property resulting from, or caused by, the contractor's activities during or relating to the performance of service under this Agreement.

Contractor agrees to hold harmless and to indemnify District for:

Any injury to person or property sustained by Contractor or by any person, firm, or corporation employed directly or indirectly by the Contractor or by any of the individuals participating in or associated with him or her, however caused; and any injury to person or property sustained by any person, firm or corporation, caused by act, neglect, default or omission, of Contractor, or any person, firm or corporation directly or indirectly employed by Contractor upon or in connection with this Agreement, or any of the participants arising out of or in the course of their term of this Agreement, and Contractor at his or her own cost, expense, and risk, shall defend any and all actions, suits or other legal proceedings that may be instituted against District for any such claim or demand, and pay or satisfy any judgment that may be rendered against District in any such action, suit or legal proceedings or the result thereof. Nothing herein provided shall be construed to require Contractor to hold harmless or indemnify District for liability or damages resulting from the negligence or willful act, or omission of District or its officers, agents, or employees.

8. This Agreement is for the personal services of the Contractor and Contractor may not assign the performance of the services to any person or persons who are not parties to this Agreement except for employees of Contractor.
9. Contractor certifies that his or her current employer, if any, is fully cognizant of this Agreement and that payments hereunder are not in conflict with any federal, state, or local statutes, rules or regulations or with any policies of Contractor's current employer.
10. ASB shall become the owner of, and entitled to, exclusive possession of all records, documents, graphs, photographic or other reproductions of any kind produced in the scope of services performed and no other uses thereof will be permitted except by permission of the ASB. Proprietary materials will be exempted from this clause.

AGREED:

Consultant Signature (1)

Social Security Number (2)

Title

Address
Approval

Associate Student Body

Date

PO Number (Required):

Principal/Authorized Site Administrator

ASB Bookkeeper

Associate Superintendent of Business
Services (expenses greater than \$2,499.99)

Send all copies to the ASB Bookkeeper:

- (1) Whenever organizational names are used, the authorized signature must include title, such as president.**
- (2) Whenever organizational names are used, the employer IRS Identification Number must be used instead of a Social Security Number.**