Newport-Mesa
Unified School District

Associated Student Body (ASB) Handbook

The *Associated Student Body Handbook* provides a guideline of the steps necessary to create and operate a student organization. The handbook is designed to serve as a supplement to the *Associated Student Body Accounting Manu*al published by FCMAT. The FCMAT manual should be referenced for legal questions and precedent. It is available for viewing online at https://www.fcmat.org/PublicationsReports/k-12-asb-manual-2024.pdf. FCMAT also provides a Club Advisor Handbook and Student Club Handbook for your reference. ASB activities must be in compliance with California Education Code, Board regulations, and the district's accounting guidelines.

Advisor Responsibilities and Procedures

The student council and each student club will be assigned an advisor who must be a certificated employee of the District. Coaches will serve as "advisors" for athletic teams. Advisors work with students on a day-to-day basis. As the Principal's designee, they are directly accountable and must ensure that all required procedures are followed. They supervise the activities of the students and serve as a link to the ASB Accounting Technician and the Principal. When events are held, they are responsible for ensuring that adequate planning and internal controls are established.

Each coach or advisor must abide by the guidelines for dealing with student funds as mandated by the State of California and the Newport-Mesa Unified School District. ASB records are audited on a regular basis to ensure compliance with set guidelines. We appreciate your full cooperation in following fundraising and expenditure procedures that are handled through the ASB Office. Please contact the ASB Director with any questions regarding these procedures.

RESPONSIBLITIES OF AN ADVISOR:

- Submit a list of officers, a club roster at the start of each school year.
- Submit an approved budget to the ASB office for the upcoming school year. This should be done at the end of each school year by the outgoing students to cover any expenses that may occur over the summer. The new students will make any necessary adjustments and ratify the budget when they return in the fall.
- Verify that a current copy of the ***Club Constitution*** and ***Bylaws*** have been submitted to the Principal and the Student Council. Copies of both documents should be on file in the ASB office.
- Attend all club meetings, activities and fundraisers. If the advisor cannot attend, the event <u>must</u> be cancelled or rescheduled.
- Understand and adhere to all procedures required regarding money handling and submission of those funds to ASB as set forth in these procedures.
- Collect all money generated from fundraisers and club dues. Issue receipts for large amounts of money (such as sponsorships and large sales) and turn the funds into the ASB office <u>immediately</u> following the fundraiser or collection of funds. The ***Alternate Receipt*** form may be used for amounts of $20 or less.
- Count, organize, and complete a ***Cash Transmittal*** form immediately following each event that involves money. The money and transmittal form must then be submitted to the ASB office.
- Understand and abide by the fundraising and expenditure rules. If money is spent by anyone without receiving prior approval, the person will <u>not</u> be reimbursed.
- Attend a mandatory orientation meeting given by the ASB/Activities office each school year (or when deemed necessary).

EVENT GUIDELINES

All proposed events must be approved by the student council. The ASB will not be responsible for any contracts or commitments entered into prior to this approval. Any student group planning an event (activity, dance, fundraiser, etc.) in which money is going to be collected must submit the following forms to ASB for approval at least 2 weeks prior to the event.

- A ***Master Calendar and Fundraising Request*** form must be submitted to the ASB office prior to each proposed event. This will ensure that there is no conflict with other events.
- A ***Revenue Potential*** form must be submitted along with the MCFR for any anticipated revenue or expense associated with an event. Donated goods must also be recorded as a zero-cost item. **Obtain ASB approval before proceeding**.
- An ***Application and Permit for Use of Facilities*** must be completed if a school facility is needed outside of regular school hours.
- Any event that requires a contract must adhere to the ***ASB Contractor/Independent Contractor Procedures*** listed below. This applies to rental contracts or service agreements that include such things as facilities rentals, field trips, yearbook production, and hiring independent contractors (disk jockeys, musicians, choreographers, etc.). School site personnel do not have authority to enter into contracts without District approval.

Event Checklist

☑ *The ASB or Club votes to approve the event.*

☑ ***Master Calendar and Fundraiser Request (MCFR)*** *is submitted along with a* ***Revenue Potential*** *form.*

☑ ***Application and Permit for Use of School Facilities*** *form is submitted if applicable.*

☑ *All contracts have received approval at the Site and District Levels. Basic contracts require at least 2 weeks to process. Independent contractors can take 4-6 weeks to obtain board approval.* ***Please plan accordingly.***

FUNDRAISING

- A ***Master Calendar and Fundraising Request*** form must be submitted to the ASB office at least <u>2 weeks</u> prior to the proposed sale. This will ensure that there is no conflict with other events.
- A ***Revenue Potential*** form must be submitted along with the MCFR for any anticipated revenue or expense associated with an event. Donated goods must also be recorded as a zero-cost item. Obtain ASB approval before proceeding.
- Submit an ***Application and Permit for Use of School Facilities.***
- Secure approval from the ASB **prior** to committing to the fundraising company or purchasing any items for the fundraiser. If you do not get approval in advance, you will be held responsible for the costs.
- ***Requisitions*** should be prepared for all anticipated costs. Each vendor or expenditure category requires a separate requisition. "Not to Exceed" amounts may be used if the exact amounts are not available.
- A fundraiser should run for a maximum of 2 weeks.
- Fundraisers that involve ticket sales must be tracked using a ticket log. All tickets must be pre-numbered and kept locked up in a safe location. At the fundraising event, the cash control procedure involves two people. One person collects the money and issues the ticket when a purchase is made. A second person takes the ticket when the person enters the dance or event. At the end of the event, the total number of tickets issued is counted and recorded on the Report of Ticket Sales form. At least two people should independently count the cash and checks collected and record the totals on the ASB Cash Count Form. If the number of tickets sold does not equal the amount of cash collected, they should determine the reason for the cash overage or shortage immediately after the event. For events that have tickets of different prices, different colored tickets should be used for each price.

- Expenses incurred during a fundraiser must be reimbursed by the ASB directly. Money should never be taken out of the cash receipts to purchase supplies or reimburse someone for expenses.
- Packing slips should accompany invoices when they are submitted for payment. Please indicate on the packing slip or invoice that the items have been received and include the date that they were received.
- Itemized original receipts are required for reimbursement to audit the appropriateness of expenditures (no personal expenses). Credit card statements are not sufficient. When submitting cash register receipts for items, tape the receipts to a piece of 8 ½ x 11 paper. Write your name, purpose of expenditure, corresponding P.O. # and a description of items. All receipts and invoices must be submitted immediately following the end of an event.

FUNDRAISING

- Sales income should be submitted to the ASB office daily along with a ***Cash Transmittal*** form. Final income must be deposited with the ASB office immediately following the completion of the fundraiser.
- Upon completion of a fundraiser, the ***Revenue Potential*** form must be finalized and submitted to the ASB. The expected profit/loss should be compared to the actual figures. An explanation should be given for any differences along with suggestions for improvement.
- Failure to turn in requested forms and money from any fundraiser may be cause to terminate your account and turn over the remaining balance to the ASB general fund.

Fundraising Restrictions

- Activities that pose liability, safety or risk concerns **–** Risky activities are not allowed (rides, use of darts or arrows, objects thrown at people, use of dunk tanks, trampolines, etc.).
- Charities – Donations to non-profit organizations are usually not allowable because they are considered a gift of public funds. In

general, fundraising that occurs on campus should be for the benefit of the ASB and not for other organizations. However, a student group may organize a fundraiser to support a 501(c)3 charity as long as the event is clearly identified as raising funds to donate to that charity. All donations should be in the form of checks made payable directly to the charity and should be picked up or delivered to the charity. If it is not possible to have the checks made directly to the charity, a trust account may be opened specifically for these donations. When the fundraiser is over, a check should be written to the organization and the account closed. Student groups should never donate funds to an individually needy student or family or use school equipment for a charity fundraising drive. Those types of donations are not tax-deductible unless a legal foundation has been established for that student or family. Please confer with your ASB Accounting Technician or Activities Director before organizing any charitable fundraisers.

- <u>Food Sales</u> – During school hours, no food item(s) may be sold on a school campus that conflict with sales from food services. This would include water, juice, milk or food items like those sold in the school cafeteria or vending machines. Food must meet nutritional standards specified in law as well as food preparation guidelines. Food may not be prepared on school premises or in private homes (must be commercially prepared). Any food sales must be approved by the ASB since the school is allowed just four (4) such sales a year. Non-compliant food and beverages may be sold only if the sale takes place off campus, at least ½ hour after the school day, or at a school-sponsored event after the school day. In these instances, it is still strongly recommended that only commercially prepared food be sold. There are safety and sanitation issues, allergy issues and other issues that open us up to potential liability when food is prepared at home.

- <u>Gambling</u> - Lotteries, raffles or games of chance are not allowable.

Fundraiser Checklist

- ☑ ***Master Calendar and Fundraiser Request (MCFR)*** *is submitted along with a* ***Revenue Potential*** *form.*
- ☑ ***Application and Permit for Use of School Facilities*** *form is submitted if applicable.*
- ☑ *The ASB approves the fundraiser and notifies the advisor.*
- ☑ ***Requisitions*** *are submitted to the ASB office for any expenses that run through the ASB account.*
- ☑ *Daily collection and deposits are made at the ASB office along with a* ***Cash Transmittal*** *form (club advisors, coaches or students should never hold on to cash).*
- ☑ *All pertinent receipts and packing slips are signed and submitted to the ASB office.*
- ☑ *All invoices are submitted to the ASB office for payment.*
- ☑ *The* ***Revenue Potential*** *form is finalized and submitted to the ASB office.*

PURCHASING

Student organizations are required to have ASB Student Council approval **PRIOR** to making any purchase, order or commitment that requires ASB funding. The ASB Student Council **WILL NOT** be responsible for any purchases made prior to receiving proper approval. Individuals who initiate a non-approved expenditure will be held financially responsible for the full expense of the item purchased. The following procedures shall be followed when making a purchase with ASB funds:

- A ***Purchase Pre-Approval*** form should be obtained from the ASB Office. The form should be completed, signed and returned to the ASB office. If the account has available funds, the request will be logged and submitted to the Student Council at their next meeting for proper action.
- The Student Council will vote, record the results in the minutes and return the request form to the ASB office for processing.

- You will receive written notification from the ASB office once the ***Purchase Pre-Approval*** form is approved. Do not proceed until you have received approval. Purchase orders cannot be generated without and approved requisition.
- Only after receiving confirmation, may you purchase an item, order from a ***Purchase Order*** or enter a tournament.
- Coordinate large purchases with the Purchasing Department to ensure compliance with bid requirements. Work with the Facilities Department if any purchases are being planned that will involve site improvement.
- All vendor invoices and packing slips shall be turned in to the ASB office immediately for payment. Please be sure to sign and date all packing slips, receipts and/or invoices. We must receive original invoice/receipts. We cannot accept copies. For a sporting event (entry fee) we must receive a copy of the event contract.
- A change order must be approved by the student council if an invoice exceeds the original amount of the Purchase Order or Requisition by more than 10% or $200, whichever is less.
- Checks cannot be generated in advance for a purchase.

Purchasing Checklist

- ☑ A ***Purchase Pre-Approval*** form is completed and returned to the ASB office.
- ☑ Approval is received after the account has been checked for available funds and the ASB has voted to authorize the purchase.
- ☑ ***Requisitions*** are submitted to the ASB office for any purchases from the ASB account. Each vendor requires a unique requisition.
- ☑ Contracts are approved at Site and District level (if applicable).
- ☑ Signed invoices, receipts and packing slips are submitted for payment.
- ☑ Payment is generated and mailed out unless otherwise noted.

ASB CONTRACT PROCEDURES

A contract is required for any activity that requires service that cannot be provided by the District. This includes rentals of facilities or equipment, the production of yearbooks or spirit gear, and the hiring of entertainment.

- The ASB/Club must first vote to approve the proposed expenditure.
- A ***Requisition*** should then be created for the vendor in question.
- The Club Advisor, Activities Director, or ASB Accounting Technician should contact the vendor to request that a contract be sent to the ASB office.
- The Club Advisor, Activities Director, Principal and ASB Accounting Technician should all be given the opportunity to review the contract before it is sent to the District. The account balance should be reviewed to ensure that adequate funds are available.
- A ***Request for District Approval*** should be completed and attached to the contract. The packet should then be submitted to Suzanne Sense for review at the District level. All contracts must be approved by Dr. Hinman before proceeding. Site personnel <u>do not</u> have the authority to enter into contracts on their own.
- The contract will be returned to the ASB office after it has been reviewed at the District level. If the contract is rejected, the ASB/club and the vendor should be notified, and the requisition should be cancelled. If the contract is approved, it should be forwarded to the vendor for signature. The vendor should return a signed copy of the contract to the ASB office.
- Once a signed contract is on file, the services may be performed. A W-9 form should be kept on file in the ASB office (Request for Taxpayer I.D. Number and Certification).
- Upon completion of the service, the contractor submits an invoice to the ASB Accounting Technician for payment. The Club Advisor, Activities Director, or Principal must sign off on the invoice indicating that the work was completed satisfactorily.
- The ASB Accounting Technician pays the invoice.

ASB ADVISOR AGREEMENT

I, the undersigned, confirm that I have been given an orientation by the ASB/Activities office in regard to ASB procedures, rules and regulations. I understand and will comply with these procedures as set forth above.

______________________________________	________________
Advisor/Coach	Date
______________________________________	________________
Club/Class President	Date
______________________________________	________________
ASB Personnel	Date