**Visalia Unified School District**

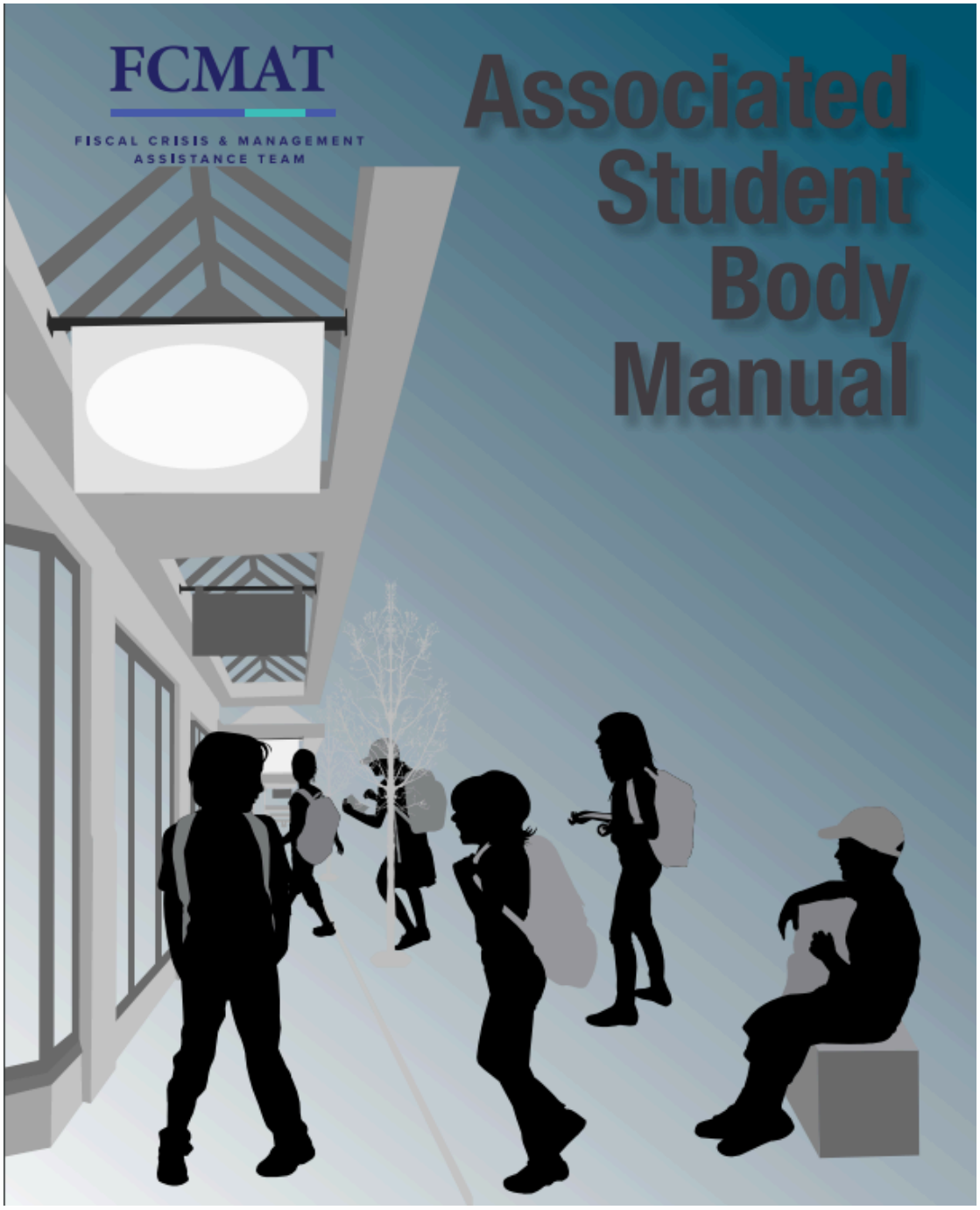
I Believe In, I Belong In, I am VUSD!

# ASSOCIATED STUDENT BODY (ASB) MANUAL

## 2025-2026

BUSINESS SERVICES - INTERNAL AUDIT

# FCMAT
# STUDENT BODY MANUAL




FCMAT Manual updated 2024.

https://www.fcmat.org/PublicationsReports/k-12-asb-manual-2024.pdf

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# PURPOSE OF AN ASB

California laws allow students in California's public schools to raise money and make decisions about how they will spend money. ASBs must be made up of current students and be located at the school where funds are maintained. ASB organizations and management of funds present students with opportunities to raise and spend money, but also learn the principles of operating a small business and acquire leadership skills. This allows students to contribute to their school, fellow students, and educational experiences.

Associated Student Bodies are formed for the sole benefit of the students. All students must be enrolled in the school district or residence to be a member of the student body. Any group of students may organize "with the approval and subject of the control and regulations of the governing board of the school district" (Education Code Section 48930).

Student Body organizations acquire their purposes, powers, and privileges from the rights conferred upon them by the school board and Education Code. The purposes and privileges of student body organizations pursuant to the California Education Codes are as follows (Education Code Section 48930, 48931, 48932).

Keep in mind that Student Council members have the duty and power to operate as the supreme legislative body to ASB. Powers and duties include:

- Propose and pass legislation important to the student body
- Establish annual student body dues, such as the ASB sticker, that allows students to attend school activities
- Establish a disciplinary board as the need arises
- Spend ASB monies
- Propose and pass amendment to the constitution and bylaws

# UNORGANIZED VS ORGANIZED

**Unorganized ASBs**

The Principal is responsible for the activities at the elementary level, continuation schools, special education, etc. Senior Administrative Assistant(s) will typically handle requisitions via Tyler Munis and prepare deposits to be submitted to the District Office Banking.

<u>Education Code 48934</u>

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

Education Code 48938

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 associations, a credit union, or any combination of the 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.

If unorganized ASBs desire to form clubs, student council, or other components of ASB typically associated with organized ASBs, they may do so. However, once those components are added, to provide clubs, the student council and students with the best experience, they should attempt to operate like an organized ASB as possible. The higher grade level students will then be able to strengthen their operational and business skills by including organized ASB procedures such as decision-making, minutes, and budgets.

**Organized ASBs**

For middle and high schools, the responsibilities of the Principal(s) are different because the students are much more active in governing the ASB activities, with oversight from the Principal(s) and other certificated staff.

For example, the Principal will approve clubs and fundraisers to operate and be held. They also oversee the certificated staff serving as advisors to clubs.

# ROLES

**ASB Activities Director:** At the middle and high school level, each school site will have an Activities Director who will oversee all ASB operations and guide the student council members at their designated school site. Unorganized ASB's (elementary) will be run by the Principal with assistance from the Senior Administrative Assistant.

**Club Advisors:** Each student club will have an advisor who must be a certificated employee of the district required by the Education Code. The Club Advisor is responsible for ensuring that adequate planning and internal controls are established and that all funds are properly accounted for and given to the Sr. Admin Assistant/ Finance Assistant (high school). The Club Advisor works with students to prepare the club application, budgets, fundraisers, meeting minutes and ensure only valid expenditures are made.

**Student Council:** Student Council must oversee all the student clubs in the school. The student council represents the students and has the primary authority regarding how funds raised by the students will be spent. The Principal(s) and/or Club Advisor(s) may provide guidance or input regarding how and when funds are spent; however, authorization to spend lies solely with Student Council. To the extent possible, student body's activities should be self-sustaining.

**Student Clubs:** Student clubs are responsible for how funds raised by students will be spent. The Principal(s) and/or Advisors may provide guidance or input regarding how and when funds are spent. Authorization lies solely on student approvals. Club members will need to ensure all required club documentation is approved for active groups.

**Principal:** The Principal is directly responsible for all student body activities and must make sure we are conforming to laws, policies and procedures. At the elementary level, the Senior Administrative Assistant will assist the principal to carry out the ASB needs.

**Finance Assistants:** The Finance Assistant will be responsible for maintaining the accounting records for the ASB funds. The Finance Assistant is responsible for ensuring funds are properly counted, confirmed, and safeguarded until deposited into the ASB bank account. Finance Assistants also ensure expenditures are approved in advance and paid only when the appropriate documentation is provided. Only the four comprehensive high school sites and VTEC will have a designated finance assistant whereas all other sites will have their ASB needs handled by the senior administrative assistant via Tyler Munis.

**District Office Internal Audit Department:** The Internal Audit team is responsible for general oversight of all student body activities district wide. The team serves as a resource to answer questions and research, develop and update handbooks, provide trainings, conduct random audits, and make periodic visits to sites. This team will also be approving requisitions and invoices for payment that are entered via Tyler Munis pertaining to Fund 080. This team's duty is to serve all schools within the district.

# CLUB ADVISOR GUIDELINES

**Club Advisors must:**

- Be a certificated staff member
- Ensure club application paperwork is completed and turned in by the established deadlines
- Be present at all club meetings, events and fundraisers
- Ensure the club meets regularly and minutes are taken, approved, and a copy be saved on file (for records and auditing purposes)
- Ensure club officers and members understand the school club bylaws and school policies
- Ensure that each club officer understands their duties as a club leader and club members
- Ensure that all fundraisers are approved prior to being held.
- If your club is affiliated with an outside charity of nonprofit organization that will be the beneficiary of fundraising profits, you must make sure the fundraising activity is ASB and Administrative Team approved
    - All publicity for the fundraiser must state the nonprofit or charity that is receiving the profit
- Ensure all flyers and posters are approved by the ASB Activities Director before posting
- Ensure all clubs' monetary transactions, such as membership donations or club t-shirt purchases, are collected with the knowledge of the advisor.
    - The club must record and maintain all money collected and the secretary of the club or treasurer records this in club minutes. All monies fundraised or collected must be turned into the Finance Office as soon as possible.
- Never deposit funds into your personal account
- Never leave cash unattended
- The Finance Assistant will set up an account for the club in the student body account
    - Never make a check to yourself
    - Finance Assistant will issue all payments and deposit revenue to the bank (High School Only)

***Non-certificated staff can NOT authorize fundraisers, expenditures, etc.
Non-certificated staff can only assist.

Additional Information:

- Clubs are allowed to have multiple advisors
- Unorganized schools do not need to have budgets, constitutions, approve new clubs, etc. Principal will be the individual authorizing.

# GENERAL INFORMATION

**The Will of the Students vs Denial of Student Decisions**

Principal(s) and Advisor(s) should understand that the will of the students should come first unless there is a specific conflict with laws or regulations, district policy, or student safety. Denial of a student council or club decision should not occur simply because the principal or advisor dislikes or disagrees with the decision; a valid reason is required.

***A group that fundraises and/or spends money, is required to operate as part of ASB.

The purpose of raising and spending money by student body is to promote general welfare, morale, and educational experiences.

**Disbanded/ Terminated/ Inactive Clubs**

Any terminated, disbanded, or inactive clubs must complete the club application process again during the following school year to be reinstated. No terminated, disbanded, or inactive club is permitted to meet for the duration of the year in which they are terminated, disbanded or inactive. No student may claim ownership over any terminated, disbanded, or inactive club at any point in time. If a club believes it has been terminated without reason, it may appeal to the administration and the school leadership class for reinstatement. A club is considered terminated or disbanded if they have not held a club meeting after two years and/or if the Constitution, Officer List and Budget Plan has not been submitted by the due date. (This does not apply to schools that are unorganized.)

**Retention Guidelines for Student Body Records**

<u>Record & Retention Period</u>
ASB Constitution, Bylaws, & Charters - Permanent
Equipment Inventory - Permanent
Club & Council Minutes - 4 Years
Budgets - 4 Years
Invoices, Requisitions, Purchase Orders, etc. - 4 Years
Bank Statements, Recons, Deposits, Checks, & Other Banking Records - 7 Years
Financial Statements & Other Accounting Records - 7 Years

**Carryover Forms (High School Only)**

Carry Over forms are completed in April/ May so that the department has a more accurate projected end balance for clubs. This allows Student Finance to see which clubs had no activity & may potentially disband. If there were any remaining funds without a designated purpose, they they would be transferred out to the main ASB or the club of their choice. Active Clubs do NOT have funds taken away from them.

**Athletics**
Athletics in ASB may be organized as one athletic club for all sports or as multiple clubs, with one sport for each. Each sport can choose to have their own constitution, budget, meeting minutes or they can choose to have one for all sports.

**Virtual Meetings**
Meetings are often held in person, but virtual meetings are also allowable. Meeting requirements are the same whether they be held in person or online.

**Digital Approvals**
Students can provide a digital approval via their email. Approvals must have their name and time stamp on the email. This will serve as the backup documentation to be attached.

**Annual Audit**
The governing board must ensure that all district funds are audited annually by an external, independent auditor approved by the State Controller's Office. The independent auditors report directly to the district's governing board. This is the reason why we conduct internal audits to be prepared. In preparation of the annual external audit, sites will be audited internally-at random.

**Unallowable Fundraisers (Examples)**
- Raffles
- Games of Chance
- Opportunity Drawings
- Trading/exchanging student labor for fundraising donations
- Activities that pose liability, safety or risk concerns
    - Mechanical or animal rides
    - Use of darts, arrows, or other weapons
    - Objects thrown at people
    - Use of water tanks for dunking
    - Destruction of cars of similar objects with hammers
    - Rental of district-owned equipment or facilities to outside groups

**Tyler Munis Users**

For school sites that use Tyler Munis for their site's ASB needs:

- For schools that are organized (Middle & High School), requisition forms are to be signed by a student body representative and principal
- Backup documentation is to be attached along with the requisition; if missing, request will be denied
- D.O - Audit Dept. will make an effort to review and approve ASB requisitions daily. If your item requires immediate attention and needs to be expedited, notify the team at your earliest convenience
    - Updated balances will be provided on monthly basis. If you require updated amounts immediately, please reach out and balances will be provided within the same day.
- Reach out at any time to request training, refresher, etc. D.O. Audit team will go to your site to answer questions, share resources, and do any needed research.
- Submit deposits to banks on a weekly basis, if possible, so that more accurate balances can be provided shared.

**ASB Works Users (Four Comprehensive High Schools & VTEC)**

For school sites that use ASB Works:

- Finance Assistant will process/handle all the requisitions, purchase orders, payments, deposits, answer questions, etc.
- Backup documentation must be submitted
- Purchases must be approved by club advisor, student body officer, and principal
- Electronic payment is available
    - Keep in mind, prices can be adjusted to cover the ATM fee charged to the site
- Finance Assistants will be able to provide the most up to date balances

**Allowable & Questionable Expenses**

*Determining an Allowable Expense*

Those involved must be able to answer "yes" to the following questions for an expenditure to be a allowable expenditure:

- Does it comply with law and district board policy?
- Does it promote the students' general welfare, morale, and educational experience?
- Is it directly linked to the students' benefit?
- Has it been approved by the required individuals?
    - Did students agree to the expenditure before it occurs?
- Is it something beyond what the district should provide, or has provided in the past, from its own general funding resources?
- Does it benefit a group of students (with a few exceptions)?
- Is it something extra the students really want, without pressure from the adults?

**Disallowed Expenses (Examples)**

- Capital Facility Acquisition (Permanent Building/ Structures)
- Articles for personal use of district employees
- Expenses for Staff and Faculty member
- Expenses for Booster clubs, Foundations, PTA or any other adult/parent group
- Gifts
- Employee appreciation gifts/ awards
- Employee clothing/ attire
- Donation to families or students in need

**Student Authority over How ASB Funds are Spent**

In organized ASBs, the students should be the primary authority that decides how the ASB funds are spent. This helps ensure that students' interest are protected. Principal/School Administrator is directly responsible for student body organization oversight.

**ASB Funds Management**

- Auditor will question whether all money that was deposited was all the money that should have been deposited
- Report overages/shortages in detail
- Turn in any funds immediately
- Never take funds home, leave it in car, or in a drawer
- Submit deposits on a timely basis
- Student body not obligated to pay for an expenditure that was not approved
- All invoices, requisitions and any other backup is to be submitted
- No purchase of gift cards

**Apparel Purchases**

If a club or ASB organization elects to purchase apparel to be worn by members or sold for a fundraiser then all designs, logos, etc. must be approved. Do not make any apparel purchases before receiving approval. ASB funds cannot be used to purchase apparel for adults. ASB funds would be allowed to make the purchase for the adult if that piece of apparel is detrimental to carrying out ASB activity and is to the benefit of the students.

For clubs, classes, sports teams, band, dance, etc.:
School District is responsible for providing the original uniform for students to use. ASB Funds should be used to purchase supplemental gear and uniforms if the students choose to do so.

***REMINDER - Expenses are NOT VALID ASB expenditures unless the student body approves!***

# PUBLIC RECORDS REQUEST

District's Internal Audit Department is responsible for ASB operations and oversight, including how ASB documents are handled, including official public records requests under the Public Records Act or an informal request by parents or the general public.

A request for ASB related documents by the public should be honored. This ensures transparency and avoids any appearance that may be something to hide. ASB funds are public funds, no different from other school district transactions, and the general public may request information about them, including their use, available balances and other details.

A request for ASB documents, balances, copies of checks, and other such items, fall under the California Public Records Act, which is a body of law designed to guarantee that the public has access to public records of governmental bodies in California. These laws are found in Government Codes 7920.000-7931.000 and apply to all governmental entities, including ASBs, because ASB are a component of the school district. Government Code 7922.600 discusses assisting members of the public as follows:

Government Code 7922.600
(a) When a member of the public requests to inspect a public record or obtain a copy of a public record, the public agency, in order to assist the member of the public to make a focused and effective request that request that reasonably describes an identifiable record or records, shall do all of the following, to the extent reasonable under the circumstances:

- Assist the member of the public to identify records and information that are responsive to the request or to the purpose of the request, if stated.
- Describe the information technology and physical location in which the records exist.
- Provide suggestions for overcoming any practical basis for denying access to the records or information sought.

If you ever receive a request of this nature, please forward to the individual listed below.

***District Office - Contact Information:***
Sara Sanchez, Legal Coordinator
ssanchez07@vusd.org
(559)730-7861

# ASB REQUISITIONS

If you are a school that records all ASB financial activity through Tyler Munis, the Sr. Administrative Assistant and/or the Administrative Assistant typically handles all processes connected to ASB. The individual handling these matters may vary depending on the site. All FUND080 activity that is recorded in Tyler Munis will have to be approved by Internal Audit first. The IA Team will be the first set of approvers in Munis. The approver will review documentation and then make the determination of approving or rejecting the requisition.

Sites that do not use Tyler Munis for ASB matters will be using ASBWorks. There are only five sites in the district that utilize ASBWorks: El Diamante, Golden West, Mt. Whitney, Redwood, and VTEC. Each of these sites will have their own Finance Assistant on campus who will handle all bookkeeping matters in relation to ASB.

**What exactly are we reviewing? How can I avoid a rejected requisition?**
The key is for the backup documentation to be able to tell the story.

Internal Audit verifies at the K-8th level:

- Budget line is appropriate
- Club account balance is verified to confirm cost can be covered
  - If short on funds, submitter will be contacted to inquire of any pending deposits or if main ASB account will cover the deficit.
- Check for principal and student body signatures on requisition form (Organized ASB only). Unorganized only needs the signature of the principal.
  - If missing signatures, submitter will be contacted.
- If paying for a Field Trip or related expenses, we want to see field trip board approval and itinerary.
- For refunds to an individual (ex. parent), we want to see a copy of the receipt copy issued, what and why the refund is being initiated.
- For a journal entry/transfer, a requisition with the appropriate signatures and a description for the move should be submitted-reason must be valid.

Finance Assistant verified at the 9th-12th level:

- Club balance verified to confirm cost can be covered
- New vendors submitted a W9 and a copy of approved consultant package (if applicable)
- Quote
- Verify Invoice information and that it happened after approval
- Verify requisition has all approvals

**What if there is no student body available during the breaks?**
The team understands that bills come in during the breaks, primarily during the summer, and we are aware sometimes they can't wait. This will impact organized middle and high schools. If the invoice can wait until students return, please do so.

If your school site already knows who the elected officers of the student body will be for the following school year, please have them complete a paper Requisition to cover any expenses that may come up during the summer. This should still be included in the minutes and go through the appropriate channels of approval. This ensures an Open P.O. can be opened. Graduating students who will not be enrolled in that school site will not be allowed to sign. (ex. an 8$^{th}$ grader graduating in FY25 can not sign for this open PO since it would be in effect for FY26).

In the situation no students are available, please reach out to Internal Audit for further guidance. The team will work together with the Finance and Budget department to arrive to a solution.

**Where can I find the VUSD Purchase Requisition?**
The general requisition can be accessed online under the VUSD Purchase Department Webpage. You will find an example of the VUSD Requisition on the following page.
**[Click Here]**

At the high school level, they will have their own Purchase Requisition specific to them. High School requisition forms can be found on the VUSD website under Internal Auditor or you can pick them up at your schools' finance office. **[Click Here]**

**The end of the year deadline has already passed and I need to pay invoices. What do I do now?**
Reach out to Reina Sanchez, Purchasing Manager, and she will give you special approval. Attach her approval email as part of your backup documentation.

**ASB Budget Lines (Tyler Munis Users)**
ASB Budget Lines will typically be the same for all Tyler Munis Users. The numbers with the X placeholders will vary (Object, Site, Type, Mgr.).

Revenue:
080-82100-0-00000-41000-XXXXX-XXX-XXX-XXX

Expenses:
080-82100-0-11100-41000-XXXXX-XXX-XXX-XXX

# Visalia Unified School District Requisition

(This is not a Purchase Order)

DATE ____/____/____ VENDORNO. _____ (PURCHASING OFFICE USE)

SITE _____ DEPARTMENT _____

**BUDGET NO.**

| Fund (3 digits) | Resource (5 digits) | Year (1 digit) | Goal (5 digits) | Function (5 digits) | Object (5 digits) | Site (3digits) | Type (4 digits) | Mgr. (3 digits) | Amount |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

VENDOR _____ CITY _____

ADDRESS _____ STATE _____ ZIP CODE _____

| QUANTITY | UNIT | **DESCRIPTION** of items (include model, brand, catalog no., etc.) | ESTIMATED COST UNIT COST | ESTIMATED COST EXTENSION |
|---|---|---|---|---|
| | | | | |
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The purchase order addresses the following goal(s) for the District's LCAP and/or school site's plan for student achievement: Funding Source _____

- ☐ Student Achievement
- ☐ School Climate (reducing student suspension/expulsions)
- ☐ Student Engagement (increasing attendance and gratuation rates)
- ☐ Parental Involvement
- ☐ Implementation of Common Core State Standards
- ☐ Increasing Course Access
- ☐ Other

| | |
|---|---|
| SUB-TOTAL | $0.00 |
| SALES TAX | |
| *SHIPPING | |
| TOTAL ESTIMATED COST | $0.00 |

INDICATE: Special Funds _____

REQUESTED BY: _____

**APPROVED BY**

Dept. Supervisor _____ Purchase Order No. _____ (PURCHASING OFFICE USE)

Principal _____

Dist. Administrator _____ Issued By _____ (PURCHASING OFFICE USE)

Revised 02/05/2014

***SUBMIT IN DUPLICATE - RETAIN ONE COPY***

*INCLUDE SHIPPING COST WHEN APPLICABLE

Visalia UNIFIED SCHOOL DISTRICT

Associated Student Body

# Requisition

(High School Use Only)

VENDOR/NAME: _____

ADDRESS: _____
_____
_____
_____

DATE: _____

CLUB NAME: _____

CLUB ACCT: _____

IF NEW VENDOR – PLEASE ATTACH W9 FORM

ESTIMATED COST

| QTY | DESCRIPTION | UNIT PRICE | LINE TOTAL |
|---|---|---|---|
| | | | |
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WHAT IS YOUR CURRENT CLUB BALANCE? $_____

ARE YOU EXPECTING INCOME? IF YES HOW MUCH? $_____

**IS THIS A PRE-PAYMENT? ☐ YES ☐ NO**

**IS THIS A REIMBURSEMENT? ☐ YES ☐ NO**

| | |
|---|---|
| SUBTOTAL | |
| SALES TAX | |
| SHIPPING/FREIGHT | |
| TOTAL | |

Approval:

_____ (Signature) _____ _____
(Club Advisor–MUSTBECERTIFICATED) (PrintedName) (Date)

_____ (Signature) _____ _____
(ASB Student Officer) (PrintedName) (Date)

_____ (Signature) _____ _____
(Site Administration) (PrintedName) (Date)

Office Use Only

Purchase Order # _____ Issued By: _____ Date: _____

# ASB CASH HANDLING

**Deposits:**
If your school site submits all monies through the VUSD Bank office for deposit, make sure to submit deposits on a weekly basis. If weekly deposits are not feasible, please do so every two weeks. This allows for the Finance Department to have your most up to date revenue posted.

If your school site deposits directly at a bank institution, deposit every week or bi-weekly. If you have large amounts of revenue due to events like prom, deposit multiple times per week.

When depositing cash, ensure two people are delivering when in custody of money.

Do NOT hold on to the deposits! This will give site an incorrect snapshot of where the account stands.

Cash should NOT be left in the classroom, bag, your car, or in any location that is not safely secured under lock and key. There should be limited individuals with access.

Make reports of any overages or shortages and relay this information to administrations and the appropriate club advisor. Be as detailed as possible so that you have all the facts in the situation someone were to inquire.

**Dual Counting:**
Always have two people count cash to verify everything is correct. Complete a Cash Count Form and sign-this to show procedures are being followed and to cover yourself. You want to avoid any situations that put you in a negative light or speculations of fraud.

**Cash Receipts:**
All receipt transactions should always be properly supported by a receipt copy, cash count form. Receipts should also include a report of ticket sales, pizza sale form, or tally sheet; use whichever is applicable.

- All money collected should be traced back to a document.
- All forms should be signed by the required signers.

**Receipt Books:**

- Receipt books should be pre-numbered and /or a dual copy should always be available.
- Only authorized personnel should have access to the receipt book. Try to always send purchasers to the Sr. Admin (K-8$^{th}$) or to the Finance Assistant (9$^{th}$- 12$^{th}$). If you don't have one, notify Internal Audit.

# COMPETITIVE FOODS & BEVERAGES

***Definitions***

**Competitive Foods & Beverages:** A food or beverage that is sold to students on school campus during the school day & outside of the school meal program. If a food or beverage meets all five criteria described under the term competitive foods, it must comply with the competitive food & beverages rules.

**Sold:** The exchange of food or beverages for money, coupons, vouchers, or order forms when any part of the exchange occurs on a school campus.

- There are two parts to the definition of sold which must be met. Both parts must occur with a student on school campus and during the school day:
  - A student exchanging money for a coupon  or a voucher that will be redeemed

**School Day:** The period from midnight before to 30 minutes after the end of the official school day.

**School Campus:** All areas of the property under the jurisdiction of the school that are accessible to pupils during the school day.

**If these accounts are not able to cover their own expenses, the general ASB account will be used to cover the deficits.

Example that do NOT constitute a sale because there is no actual exchange of a food or beverage and therefore, do not meet the competitive food and beverage requirements:

- Exchanging money for a coupon or a voucher that will be redeemed or a food or beverage

**Overview of Requirements**

- Requirements differ from school meals
  - Nutrition quality of school meals is measured over time
  - Nutrition quality of competitive foods is measure by each individual item
- Requirements differ based on school type:
  - Public & non-charter schools must follow CA and federal rules
  - Charter (and private) schools are only required to follow federal rules
- Requirements differ based on the entity selling:
  - All entities, groups, and individuals must comply with the nutritional standards
  - Student organizations follow additional rules per the state of CA

**Pizza Sales (Middle & High School Only)**

It is at the discretion of each school site to determine which club will be hosting lunch time pizza sales.

Pizza sold during the school day, must be in compliance with Smart Snacks in Schools Federal Nutritional Requirements. Compliant pizza vendors can be found on the VUSD website under Business Services - Purchasing.

***Four Day Sales***

***Elementary***

Sites are allowed to have four designated days to sell; they do not have to be consecutive. Nutritional guidelines must still be followed during school hours.

***Middle & High Schools***

Sites are allowed to have four designated days in the school year in which any and all student organizations are allowed to sell; days do not have to be consecutive. Clubs are still required to follow the nutritional guidelines of what is allowed to be sold during school hours.

**Nutritional Services Note:**

All food and beverage sales during the school day (from midnight to one-half hour after school is out) must be in compliance with Smart Snacks in Schools Federal Nutrition Requirements. If you have questions whether a food or beverage meet the federal nutrition requirements, reach out to the Nutrition Department. The nutrition team will verify and determine whether the product you want to sell is in compliance.

Regina Ocampo, Nutritional Services Director
rocampo@vusd.org
(559)730-7871

# *PUBLIC SCHOOLS*

## ELEMENTARY SCHOOL-FOOD RESTRICTIONS

References: *Education Code* sections 49430, 49431, 49431.7; *California Code of Regulations* sections 15575, 15577, 15578; *Code of Federal Regulations* sections 210.11, 220.12

An **elementary school** contains no grade higher than grade 6.

**Effective** from midnight to one-half hour after the end of the official school day.

**Applies to ALL** foods sold to students by any entity.

**Sold** means the exchange of food for money, coupons, vouchers, or order forms, when any part of the exchange occurs on a school campus.

***Compliant foods***

**Must meet one of the following general food standards**:

- Be a fruit, vegetable, dairy, protein, or whole grain item* (or have one of these as the first ingredient), or
- Be a combination food containing at least ¼ cup fruit or vegetable.

**AND must meet the following nutrition standards:**

- ≤ 35% calories from fat (except nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo, fruit, non-fried vegetables, seafood), **and**
- < 10% calories from saturated fat (except nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo), **and**
- ≤ 35% sugar by weight (except fruit**, non-fried vegetables, dried fruit and nut/seed combo), **and**
- < 0.5 grams trans fat per serving (no exceptions), **and**
- ≤ 200 milligrams sodium per item/container (no exceptions), **and**
- ≤ 200 calories per item/container (no exceptions)

**Paired foods:**

- If exempt food(s) are combined with nonexempt food(s) or added fat/sugar they must meet ALL nutrition standards above.
- If two foods exempt from one or more of the nutrition standards are paired together and sold as a single item, the item must meet for trans fat, sodium, and calories.

* A whole grain item contains:

- The statement "Diets rich in whole grain foods… and low in total fat… may help reduce the risk of heart disease…," **or**
- A whole grain as the first ingredient, **or**
- A combination of whole grain ingredients comprising at least 51% of the total grain weight (manufacturer must verify), **or**
- At least 51% whole grain by weight.

** Dried blueberries cranberries, cherries, tropical fruit, chopped dates, or chopped figs that contain added sugar are exempt from fat and sugar standards. Canned fruit in 100% juice only.

***CHECK YOUR DISTRICT'S WELLNESS POLICY FOR STRICTER RULES.***

**Groups or individuals selling foods/beverages to students must keep their own records as proof of compliance.**

## ELEMENTARY SCHOOL-BEVERAGE RESTRICTIONS

References: *Education Code* Section 49431.5, *California Code of Regulations* Section 15576, *Code of Federal Regulations* sections 210.10, 210.11, 220.8, 220.12

An **elementary school** contains no grade higher than grade 6.

**Effective** from midnight to one-half hour after the end of the official school day.

**Applies to ALL** beverages sold to students by any entity.

**Sold** means the exchange of beverages for money, coupons, vouchers, or order forms, when any part of the exchange occurs on a school campus.

***A compliant beverage must be marketed or labeled as a fruit and/or vegetable juice, milk, non-dairy milk, or water AND meet all criteria under that specific category.***

***Compliant beverages:***

1. Fruit or Vegetable juice:
   a. ≥ 50% juice **and**
   b. No added sweeteners
   c. ≤ 8 fl. oz. serving size
2. Milk:
   a. Cow's or goat's milk, **and**
   b. 1% (unflavored), nonfat (flavored, unflavored), **and**
   c. Contains Vitamins A & D, **and**
   d. ≥ 25% of the calcium Daily Value per 8 fl. oz., **and**
   e. ≤ 28 grams of total sugar per 8 fl. oz.
   f. ≤ 8 fl. oz. serving size
3. Non-dairy milk:
   a. Nutritionally equivalent to milk (see 7 *CFR* 210.10(d)(3), 220.8(i)(3)), must contain per 8 fl. oz.:
      - ≥ 276 mg calcium
      - ≥ 8 g protein
      - ≥ 500 IU Vit A
      - ≥ 100 IU Vit D
      - ≥ 24 mg magnesium
      - ≥ 222 mg phosphorus
      - ≥ 349 mg potassium
      - ≥ 0.44 mg riboflavin
      - ≥ 1.1 mcg Vit B12, **and**

   b. ≤ 28 grams of total sugar per 8 fl. oz., **and**
   c. ≤ 5 grams fat per 8 fl. oz.
   d. ≤ 8 fl. oz. serving size
4. Water:
   a. No added sweeteners
   b. No serving size

All beverages must be caffeine-free (trace amounts are allowable).

## ELEMENTARY SCHOOL-STUDENT ORGANIZATIONS

Reference: *California Code of Regulations* Section 15500

**Student organization** is defined as a group of students that are NOT associated with the curricula or academics of the school or district.

**Effective** from midnight to one-half hour after the end of the official school day.

Student organization sales must comply with all food and beverage standards AND **all** of the following:

1. Only **one food or beverage item** per sale.
2. The food or beverage item must be **pre-approved** by the **governing board** of the school district.
3. The sale must occur **after the last lunch period** has ended.
4. The food or beverage item **cannot be prepared on campus.**
5. Each school is allowed **four sales** per year.
6. The food or beverage item cannot be the same item **sold in the food service program** at that school during the same school day.

# PUBLICSCHOOLS

## MIDDLE/HIGH SCHOOL-FOOD RESTRICTIONS

References: *Education Code* sections 49430, 49431.2, 49431.7, *California Code of Regulations* sections 15575, 15577, 15578, *Code of Federal Regulations* sections 210.11, 220.12

A **middle/junior high** contains grades 7 or 8, 7 to 9, 7 to 10.
A **high school** contains any of grades 10 to 12.
**Effective** from midnight to one-half hour after the end of the official school day.
**Applies** to **ALL** foods sold to students by any entity.
**Sold** means the exchange of food for money, coupons, vouchers, or order forms, when any part of the exchange occurs on a school campus.

**"Snack" foods must meet one of the following general food standards:**

- Be a fruit, vegetable, dairy, protein, or whole grain item* (or have one of these as the first ingredient), or
- Be a combination food containing at least ¼ cup fruit or vegetable.

**AND must meet the following nutrition standards:**

- ≤ 35% calories from fat (except nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo, fruit, non-fried vegetables, seafood), **and**
- < 10% calories from saturated fat (except nuts, seeds, reduced-fat cheese or part skim mozzarella, dried fruit and nut/seed combo), **and**
- ≤ 35% sugar by weight (except fruit**, non-fried vegetables, dried fruit and nut/seed combo), **and**
- < 0.5 grams trans fat per serving (no exceptions), **and**
- ≤ 200 milligrams sodium per item/container (no exceptions), **and**
- ≤ 200 calories per item/container (no exceptions)

**Paired foods:**

- If exempt food(s) are combined with nonexempt food(s) or added fat/sugar they must meet ALL nutrition standards above.
- If two foods exempt from one or more of the nutrition standards are paired together and sold as a single item, the item must meet for trans fat, sodium, and calories.

**"Entrée" foods must be intended as the main dish and be a:**

- Meat/meat alternate and whole grain rich food, **or**
- Meat/meat alternate and fruit or non-fried vegetable, **or**
- Meat/meat alternate alone (cannot be yogurt, cheese, nuts, seeds, or meat snacks = these are considered a "snack" food).

**AND**

A competitive entrée **sold by District/School Food Service the day of or the day after** it appears on the reimbursable meal program menu must be:

- ≤ 400 calories, **and**
- ≤ 35% calories from fat
- < 0.5 grams trans fat per serving

A competitive entrée **sold by Food Service if NOT on the menu the day of or day after or any other entity (PTA, student organization, etc.)** must meet one of the following general food standards:

- Be a fruit, vegetable, dairy, protein, or whole grain item (or have one of these as the first ingredient), **or**
- Be a combination food containing at least ¼ cup fruit or vegetable

**AND meet the following nutrition standards:**

- ≤ 35% calories from fat, **and**
- < 10% calories from saturated fat, **and**
- ≤ 35% sugar by weight, **and**
- < 0.5 grams trans fat per serving, **and**
- ≤ 480 milligrams sodium, **and**
- ≤ 350 calories

* A whole grain item contains:

- The statement "Diets rich in whole grain foods… and low in total fat… may help reduce the risk of heart disease…," **or**
- A whole grain as the first ingredient, **or**
- A combination of whole grain ingredients comprising at least 51% of the total grain weight (manufacturer must verify), **or**
- At least 51% whole grain by weight.

** Dried blueberries cranberries, cherries, tropical fruit, chopped dates, or chopped figs that contain added sugar are exempt from fat and sugar standards. Canned fruit in 100% juice only.

***CHECK YOUR DISTRICT'S WELLNESS POLICY FOR STRICTER RULES***

**Groups or individuals selling foods/beverages to students must keep their own records as proof of compliance.**

## MIDDLE/HIGH SCHOOL-BEVERAGE RESTRICTIONS

References: *Education Code* Section 49431.5, *California Code of Regulations* Section 15576, *Code of Federal Regulations* sections 210.10, 210.11, 220.8, 220.12

A **middle/junior high** contains grades 7 or 8, 7 to 9, 7 to 10.
A **high school** contains any of grades 10 to 12.
**Effective** from midnight to one-half hour after the end of the official school day.
**Applies** to **ALL** beverages sold to students by any entity.
**Sold** means the exchange of beverages for money, coupons, vouchers, or order forms, when any part of the exchange occurs on a school campus.

***A compliant beverage must be marketed or labeled as a fruit and/or vegetable juice, milk, non-dairy milk, water, electrolyte replacement beverage/sports drink, or flavored water AND meet all criteria under that specific category.***

***Compliant beverages:***

1. Fruit or Vegetable juice:
   a. ≥ 50% juice **and**
   b. No added sweeteners
   c. ≤ 12 fl. oz. serving size
2. Milk:
   a. Cow's or goat's milk, **and**
   b. 1% (unflavored), nonfat (flavored, unflavored), **and**
   c. Contains Vitamins A & D, **and**
   d. ≥ 25% of the calcium Daily Value per 8 fl. oz., **and**
   e. ≤ 28 grams of total sugar per 8 fl. oz.
   f. ≤ 12 fl. oz. serving size
3. Non-dairy milk:
   a. Nutritionally equivalent to milk (see 7 *CFR* 210.10(d)(3), 220.8(i)(3)), **and**
   b. ≤ 28 grams of total sugar per 8 fl. oz., **and**
   c. ≤ 5 grams fat per 8 fl. oz.
   d. ≤ 12 fl. oz. serving size
4. Water:
   a. No added sweeteners
   b. No serving size limit
5. Electrolyte Replacement Beverages (**HIGH SCHOOLS ONLY**)
   a. Must be either ≤ 5 calories/8 fl. oz. (no calorie) OR ≤ 40 calories/8 fl. oz. (low calorie)
   b. Water as first ingredient
   c. ≤ 16.8 grams added sweetener/8 fl. oz.
   d. 10-150 mg sodium/8 fl. oz.
   e. 10-90 mg potassium/8 fl. oz.
   f. No added caffeine
   g. ≤ 20 fl. oz. serving size (no calorie) OR ≤ 12 fl. oz. serving size (low calorie)
6. Flavored Water (**HIGH SCHOOLS ONLY**)
   a. Must be either ≤ 5 calories/8 fl. oz. (no calorie) OR ≤ 40 calories/8 fl. oz. (low calorie)
   b. No added sweetener
   c. No added caffeine
   d. ≤ 20 fl. oz. serving size (no calorie) OR ≤ 12 fl. oz. serving size (low calorie)

**All beverages must be caffeine-free (trace amounts are allowable).**

## MIDDLE/HIGH SCHOOL-STUDENT ORGANIZATIONS

*Reference: California Code of Regulations Section 15501*

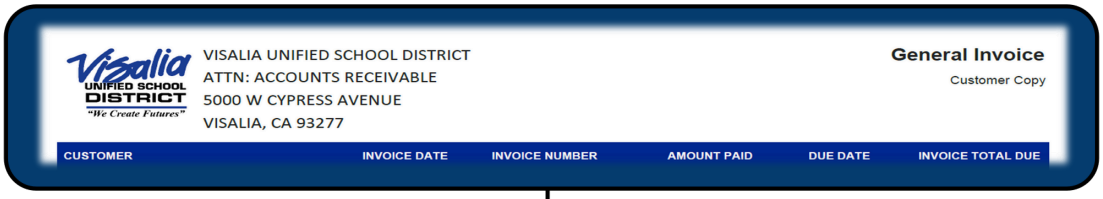
**Student organization** is defined as a group of students that are NOT associated with the curricula or academics of the school or district.
**Effective** from midnight to one-half hour after the end of the official school day.

Student organization sales must comply with all food and beverage standards AND **all** of the following:

1. Up to **three categories** of foods or beverages *may* be sold each day (e.g., chips, sandwiches, juices, etc.).
2. Food or beverage item(s) must be **pre-approved** by the governing board of the school district.
3. Only **one student organization** is allowed to sell each day.
4. Food(s) or beverage(s) **cannot** be **prepared on campus**.
5. The food or beverage categories sold **cannot** be the same as the categories **sold in the food service program** at that school during the same school day.
6. In addition to one student organization sale each day, any ar **student organizations** may sell on the **same four designated days** per year. School administration may set these dates.

# ASB FUNDS TO PAY VUSD INVOICES

## USING STUDENT BODY FUNDS TO PAY A VUSD INVOICE?




**YES**

CREATE A REQUISITION IN TYLER MUNIS

**USE VENDOR #:**

- PRINTING CHARGE— VENDOR #107024
- TRANSPORTATION CHARGE—VENDOR #28135
- NUTRITIONAL SERVICES CHARGE—VENDOR #6111
- ALL OTHER CHARGES—VENDOR #16513

USE OBJECT CODE 58000
USE OBJECT CODE 43000 FOR NSD SNACKS



**NO**

**DO NOT**

CREATE A REQUISITION IN TYLER MUNIS

EMAIL ERICA MENDOZA

ACCOUNT # TO CHARGE AND **CC YOUR PRINCIPAL** IN RESPONDING EMAIL

**USE OBJECT CODE:**

- PRINTING CHARGE— OBJECT #57101
  ***INCLUDES T-SHIRT ORDERS***
  - COPY PAPER ORDER—OBJECT #43000
- TRANSPORTATION CHARGE—OBJECT #57103
- SUBSTITUTE CHARGE—OBJECT #11002/TYPE #0053
- FACILITY USE CHARGE—OBJECT #56000

# CONSULTANTS

VUSD employees are individuals that are currently employed with the District and paid through payroll. Consultants are independent of the District and are 1099 recipients; they are not paid through payroll.

***What if I want to hire a consultant?***

If you choose to hire a consultant and they are not a VUSD employee, you will need to contact the District. The Human Resources Department will be able to provide accurate information.

- Kylie Mayes, Executive Assistant--HRD
  - Kmayes01@vusd.org
  - (559) 730-7752

***What if the consultant is a VUSD employee?***

A VUSD employee is typically allowed to offer consulting services under certain circumstances:

- VUSD employee(s) can't offer their consulting services to their assigned site's ASB due to conflict of interest.
- VUSD employee(s) can't offer their services to the adults at their assigned school site's ASB if the adults are going to be reimbursed with ASB funds. This is an indirect way of the ASB paying the fees.

Example – I am a school teacher at ABC High School, and I make shirts. I cannot offer my services to the ABC High School's ASB. I am allowed to offer my services to the adults working at ABC Highschool (As long as not paid with ASB $), and adults or ASB(s) at other schools.

Reach out to Kylie Mayes at the Human Resources Department if you have any concerns.

***Reminder - Consultants hired for ASB purposes should be paid with ASB funds, if approved. ASB groups are not allowed to hire employees or be an employer.

# FEES & DONATIONS

**Fees:**
Under the law (California Constitution 1879), public schools must provide a “free and equal public education”. Students enrolled in public school cannot be charged fees for participation in educational activities that are part of the core program of the school. Educational activities include field trips, athletics, and extracurricular on-campus activities such as student clubs. Students CAN NOT be denied the opportunity to participate due to not being able to pay or fundraise funds. The club must fundraiser enough for all anticipated students to participate. Think “all or none”. Board Policy 6145 states: No student shall be prohibited from participating in extracurricular and co-curricular activities related to the education program because of inability to pay associated fees.

*Debt Associated to Student:*

- No fee/ deposit/ charge to join a team or club activity is allowed (Education Code 49010,4011; 5 CCR 350)
- Current and former students can NOT be billed or held responsible for debt, UNLESS they were emancipated at the time of the debt (Education Code 49014)
- No negative action can be taken against the student due to lack of funds
    - Ex. Barring participation on an athletic team
- Coaches & Club Advisors:
    - Never invoice or ask student for money! If any fee(s) are to be invoiced do the following:
        - Inform site administrator. Site administrator will ensure due process.
        - Administrator will communicate with either the Finance Assistant or Sr. Admin for proper notification.
        - If a student is classified as “Current/Former Homeless” or “Current/Former Foster Youth”, administrator will need to determine how to proceed
- Debt is owed (not waived) if property was purposely vandalized, cut, defaced, etc (Education Code 49014).
    - HRD Consideration: District may offer student, with parent/guardian permission, and alternate non-monetary form of payment.
        - Must be voluntary and follow all labor codes.

**Donations:**
The ASB Club(s) are more than welcome to receive donations as long as they don’t contradict the District’s ideals. Any donation of $2,500 will need to be submitted for Board approval before accepting.

When accepting donations, ensure clubs complete the donation form so that the club and the donor both have records of it.

☐Presentation

**VISALIA UNIFIED SCHOOL DISTRICT**

Board Approval Date: _____
(Bus. Svs. Use Only)

# DONATION/GIFT TODISTRICTFORM

**Date:** _____

**TO:** CHIEF BUSINESS OFFICER (CBO)

**FROM:** _____

**SCHOOL/DEPT.:** _____

**The following donation(s)/gifts(s) have been received. Gifts valued over $2,500 will be submitted for approval by the district's Board of Trustees:**

**MONETARY DONATION:** **REV BUDGET ACCT. #**_____

**AMOUNT DONATED: $**_____ **ANTICIPATED EXPENSE BUDGET ACCT. #** _____

**EQUIPMENT DONATION (Note: All equipment must be checked/approved by appropriate district personnel prior to submitting for Board approval.)**

**Equipment checked by/ recommended to Principal/Supervisor:** _____ **Date:** _____
**SIGNATURE**

**EQUIPMENT:**

| QUANTITY | ITEM | BRAND/MODEL# | SERIAL# | CONDITION | ESTIMATED $ VALUE |
|---|---|---|---|---|---|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |

**OTHER (i.e.: supplies/services/books, etc.):**

| QUANTITY | ITEM/TYPE | BRAND/(HOURS) | ESTIMATED $ VALUE |
|---|---|---|---|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

**DONATED BY:**

**NAME:** _____
**(Print or Type)**

**ADDRESS:** _____
**(Street)**

_____
**(City)** **(Zip)**

**Donor type:**
☐ **Parent**
☐ **Employee & Job Title:** _____
☐ **Other (Please explain):** _____

**COMMENT/REQUEST:** _____

**PRINCIPAL/SUPERVISOR SIGNATURE:** _____ **DATE:** _____

***Submit to Finance Department**

**Name of School:** _____

**Name of Club:** _____

# Donation to ASB

Fiscal Year: _____

Name of Donor: _____

Street Address: _____

City, State & ZIP: _____

Telephone: _____

Description of the donation: (If cash or check, show the exact amount; if other than cash or check, include a detailed description of each item, including serial number, color, etc.)

Donor's estimate of value: _____

Purpose of the donation (ASB organization, school site, or district program):

If the donation is for a club or organization that is part of a school's ASB, indicate the name of the club or organization and deposit the cash or check into the ASB bank account. Retain this form as a record of the donation.

If the donation is for the district, either for the use of the school or for another district program, forward the cash, check, or other item to the district business office with this form. Explain below whether the donation is for the school site or a specific district program.

_____

_____

_____

Report prepared by: _____
***Signature, Title and Date***

Verified by Sr. Admin/ ASB bookkeeper: _____
***Signature, Title and Date***

Donor: _____
***Signature, Title and Date***

Submitted and Approved by:

Student Club Representative: _____
***Signature,Title and Date***

Club Advisor: _____
***Signature,Title and Date***

Principal/ School Administrator: _____
***Signature,Title and Date***

Recorded in ASB Minutes: _____
***Date***

# INVENTORY

Per **Board Policy 3440,** inventory lists are to be managed by the district and/ or department, or school. This inventory list should reflect all property and equipment with an acquisition cost of $500 or more. Inventories should be taken at least once per year.

The purpose of managing inventory is to determine replacement costs, detect mismanagement and fraud, and to have control of where property is located.

For Grades K-8th, all inventory is managed by the Purchasing department through Tyler Munis.

For Grades 9-12th, inventory lists will need to managed by club advisors in collaboration with their site's finance assistant. Lists must be readily accessible for auditing purposes.

For any major purchases of $5,000 and higher please inquire with the Purchasing Department.

If a student body has received all required authorizations for the acquisition of equipment, then that equipment should be donated to the District when it is acquired. Equipment that is acquired without obtaining proper authorization or not gifted to the District may not be maintained by the District if it does not meet District standards. Property acquired by a student body shall be marked and inventoried by appropriate district personnel to facilitate its recovery if it is lost or stolen.

Student body will be responsible for their own equipment by covering costs such as repairs, maintanance, insruance, upkeepm storage fees, etc

# MILEAGE/ GAS

**Mileage:**
Depending whether a District or personal vehicle was driven, will determine the cost reimbursements. When using a District vehicle to carry out ASB business, specify the District Vehicle and Vehicle # used on the requisition, and include the gas receipt. If using a personal vehicle, you will be reimbursed at the standard business mileage rate as determined per the IRS. If you are using a personal vehicle for ASB business, and submit a receipt from the gas station-you will not be reimbursed for that amount. Your request will be put on hold until you specify the mileage on the required form.

# Visalia Unified School District

## Mileage Reimbursement Form for Local Area Travel

**Instructions:**

**1. Type or print in legible ink.**

**2. Reimbursements must be approved by the Principal/Site Administrator before payment will be made.**

**3. Put each month on a separate form. Mileage Reimbursements must be submitted monthly.**

****Failure to comply with these instructions will result in mileage reimbursement form being returned to you****

| Fund | Resource | Project Year | Goal | Function | Object | Site | Type | Mgr. |
|---|---|---|---|---|---|---|---|---|
| (3 Digits) | (5 Digits) | (1 Digit) | (5 Digits) | (5 Digits) | (5 Digits) | (3 Digits) | (4 Digits) | (3 Digits) |

Vendor # _____

Work site: _____ Department: _____

Name: _____ Mailing Address: _____

| Date | Location (Where Expense Occurred) | Purpose (Why Expense Occurred) | Mileage* |
|---|---|---|---|
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_____ _____ TOTAL

Miles x Rate

I hereby certify that the above expenses are actual and were necessarily incurred in the performance of my official duty. I also certify that no part of the above claim has been paid and that this claim does not include expenses for other employee and non-employee meals except as listed above and authorized by the Board of Education (including Board Policy/Administrative Regulation.) I certify that I have personal auto liability insurance in accordance with Vehicle Code Section 16020.

Signature of Employee _____ Date

Signature of Site Administrator _____ Title _____ Date

Signature of Appropriate Director _____ Title _____ Date

# Mileage Reimbursement Form

**(High School Use Only)**

Name: _____

Club Name: _____ Club Account: _____

***Reminders:***

1. Use form to track mileage when using a personal vehicle. Mileage will be reimbursed at the IRS standard business rate applicable on the date of travel.
2. Reimbursements must be approved by the Principal/Site Administrator and Student Body before payment is issued. (ASB Requisition Form must be completed and approved)

**Failure to comply will result in the mileage reimbursement form being returned to you and delayed payment**

| Date | Location (From/To) | Purpose (Why) | Mileage |
|---|---|---|---|
| | | | |
| | | | |
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| | | | |

Total Miles _____ x Rate _____ = $ _____

Signature: _____ Date: _____

I hereby certify that the above expenses are actual and were necessarily incurred in the performance of my official duty. I also certify that no part of the above claim has been paid and that this claim does not include expenses for other employee and non-employee meals except as listed above and authorized by the Board of Education (including Board Policy/ Administrative Regulation.) I certify that I have personal auto liability insurance in accordance with Vehicle Code Section 16020.

Rev. 7/2025

Visalia UNIFIED SCHOOL DISTRICT | Associated Student Body

# Mileage Reimbursement Form

**(High School Use Only)**

| Date | Location (From/ To) | Purpose (Why) | Mileage |
|---|---|---|---|
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Rev. 7/2025

# FUNDRAISING

Fundraisers must be approved by the ASB and administration before they are held. Administrators will consider appropriateness, safety, and compliance with the Education Code when reviewing and approving fundraisers. Refer to the FCMAT Associated Student Body Accounting Manual, Fraud Prevention Guide, and Desk Reference for additional information. Clubs need to make sure they have all the required paperwork completed and readily accessible. This is the backup of who, why where, and when a fundraiser is held.

**Commonly Allowed ASB Fundraisers:**

- Concession/ Food Sales
  - Food sales have to be in accordance with the nutritional guidelines and/ or Tulare County Health Regulations
- Discount Cards
- Entertainment
- Advertising
- Publications
- School Logo items
- Tournaments
- Car Washes
- Book Fairs

**Procedures:**

- A constitution, officers and a budget must be approved and established for the school year; the club must be active to operate a fundraiser.
- Submit a “Request for Fundraiser Approval” and “Fundraising Event Profit/Revenue Rejection” forms.
- Student council and site administration will approve or deny and relay the decision back to the club submitting requests(s). This is to ensure that clubs aren’t hosting the same event, or competing for the same pool of potentially earned revenue.

All sales need to be tracked! (Ex. Tally Sheet)

***Reminders:

- Fundraising is on a voluntary basis
- Instructional class time should not be used for soliciting or fundraising
- Earnings must be used for the benefit of the students

# INTERNAL AUDITING & TESTING

Sites will be chosen at random to be audited in the following: expenditures, revenues, constitutions, budgets, fundraisers, minutes, inventory, and any other areas that require attention. These internal audits are to help identify issues, if any, and implement process improvements to ensure safekeeping of student funds. Audits are conducted to help sites and be prepared for the external audit.

**What are we testing and what are we looking for specifically?**

- *Cash Disbursements (Expenditures)*
  - Do expenditures promote the welfare, morals, or educational experience of students?
  - Verify expenditures were not for currricular /classroom use, gift of public funds, donations to nonprofits, loans to individuals, facilities acquisition, permanent acquisitions
  - Check to see expenditures were properly authorized by student body, club advisor and principal (if applicable)
  - Backup documentation matches expense
  - Two signatures on checks
  - Invoices marked as paid

- *Cash Receipts (Revenue)*
  - Receipts have appropriate support (ex. deposit slip, ticket sales, receipt book, tally sheet, etc.)
  - Receipt books and tickets are numbered
  - Overages/ Shortages are tracked and reported to principal
  - Deposit amount matches deposit slip
  - Items can be traced back to ASB Works (if applicable)
  - Deposit completed in a timely manner

- *Constitution*
  - Name and purpose of organization
  - Time, place, and frequency of meeting
  - Eligibility for membership
  - Method of selection of officers, term and eligibility
  - Description of financial activities
  - Amendment of Constitution
  - Procedure for generating statements and reports

# INTERNAL AUDITING & TESTING

- *Budgets*
  - Estimated revenues, expenditures, and surplus/deficit at the end of the year
  - Budget signed and dates by club advisor and student representative
  - Budget made available to student council, finance assistant/ senior admin assistant, principal, internal audit
  - Signed and dated by ASB Advisor and Principal

- Fundraising
  - Fundraiser filled out and signed
  - Approved by ASB Director, student representative, and principal
  - Verify fundraiser is allowable and doesn't violate district rules and/or policy
  - Fundraising Event Profit Form

We are frequently reviewing the ledger. If we notice any anomalies, this will lead to additional auditing. We will pull samples from other Fund #'s besides Fund 080.

After each audit, the site will receive a report based on the review. The report will be provided to the site within a one-week turn around. The report will state what areas were tested, sample sizes, findings, effects, how to fix findings, and recommendations moving forward.

# BOOSTERS, FOUNDATIONS, ETC

School Sites are allowed to work with Parent Groups as long as there is no comingling of funds happening. Principals/Administration are in charge of approving the fundraiser hosted by parents. Refer to the Foundations & Boosters section of VUSD.org for additional information. Parent groups can submit all their required documents via the VUSD website for digital upload.

We are requesting the help of all VUSD school site principals to help establish the relationship with the parents groups and introduce Internal Auditing so that parents have us as a resource as well.

There should be no commingling of funds. Parent/Adult groups need to maintain their finances separate and independent from student body.

# RESOURCES

***How to access the VUSD Internal Audit webpage?***
vusd.org - Departments - Business Services - Internal Auditor - Select item from drop down

Click on any of the hyperlinks below to be taken directly to the web page.

**Links:**

FCMAT - Associated Student Body Manual

FCMAT ASB Database FAQ

VUSD Anonymous Fraud Alert Form

VUSD Internal Auditor Webpage

VUSD School Activity Vendors

VUSD Purchasing Webpage

ASBWorks (Comprehensive High Schools Only)

Board Policy 1230 - School Connected Organizations

Board Policy 4135 - Soliciting and Selling

Board Policy 3554 - Other Food Sales

Board Policy 3260 - Fees and Charges

Board Policy 3440 - Inventories

# QUESTIONS? CONCERNS? CONTACT US.

## District Office - Internal Audit

- Helen Tapia, Business Services Support Analyst
  - htapia@vusd.org
  - (559)931-8080 Ext.10353

- Veronica Dominguez, Internal Auditor
  - vdominguez@vusd.org
  - (559) 931-8080 Ext. 10352

- VUSD Anonymous Fraud Hotline
  - (559) 931-8081

If you notice any unusual activity and would like to give an anonymous tip, please call this line or leave a message.

- VUSD Anonymous Fraud Form

If you would like to report any usual activity, use the form to make a report via a Google Form.

- VUSD Student Body Manual

Please reach out to the Internal Audit team for any questions or concerns you may have. We will do our best to respond with an answer as soon as possible.

***NOTE:***
The four comprehensive high school sites & VTEC have their own finance assistant on site. All of their purchases, payments, deposits, etc. will be handled on site by the finance assistant.

All other schools (elementary, middle, charter & continuation) will have their student body activities processed via Tyler Munis.

# ASB FORMS FOR CLUBS

***Forming/Updating a Club***

- Application - To be completed annually
- Constitution - To be completed annually
- Bylaws - To be completed annually
- Budget Development - To be completed annually
- Meeting Minutes - To be completed at every meeting

***Fundraising***

- Fundraiser Request Form - To be completed for every event
- Event Profit Form - To be completed for every event
- Profit & Loss Form - To be completed for every event

***Deposits***

- Cash Count Form (Provide for all Deposits)

Every Deposit must include at least one of the following as backup documentation:

  - Pizza Sales Tally Sheet
  - Tally Sheet
  - Ticket Sales Report (Use for pre-numbered tickets)
  - Ticket Tally Sheet (Use for non-numbered tickets)
  - Change Box Form

***Equipment***

- Inventory Log - Complete for equipment in which each item cost $500 or more (Ex. $40k Speaker)
  - If your club has any inventory, please do a quarterly count and provide a copy to the Sr. Administrative Assistant (K-8$^{th}$) or the Finance Assistant (9$^{th}$ - 12$^{th}$ ).

# ASB Forms for Clubs to Complete

## Forming/Updating a Club

- ◊ Application – to be completed annually.
- ◊ Constitution – to be completed annually.
- ◊ Bylaws – to be completed annually.
- ◊ Budget Development - to be completed annually.
- ◊ Meeting Minutes - to be completed at every minute.

## Fundraising

- ◊ Fundraiser Request Form – to be complete for every event.
- ◊ Event Profit Form – to be completed for every event.
- ◊ Profit & Loss Form – to be complete for every event.

## Deposits

- ◊ Cash Count Form (advisors provide for all deposits)

Every Deposit must include at least one of the following as backup documentation:

- ◊ Pizza Sales Tally Sheet
- ◊ Tally Sheet
- ◊ Ticket Sales Report (use for pre-numbered tickets)
- ◊ Ticket Tally Sheet (use for non-numbered tickets)
- ◊ Change Box Form

## Equipment

- ◊ Inventory Log – complete for equipment in which each item cost over $500 (ex. $40k speaker)
    - If your club has any inventory, please count quarterly and provide a copy to the finance office.

****Samples on how to complete these items can all be found on the VUSD Website.

# ASSOCIATED STUDENTS
# APPLICATION FOR STUDENT CLUB
**(PLEASE PRINT)**

Fiscal Year (School Year): _____

I. We the students of the _____,
(Name of the school)
request permission to form a student club. A list of the students sponsoring this application is attached to this application.

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

| |
|---|
| |

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

IV. We have attached:
- ❑ A copy of the proposed constitution for this club.
- ❑ A copy of the proposed budget for this club for the current school year.
- ❑ Title, powers, and duties of the officers and the manner of their election.
- ❑ Scope of proposed activities.
- ❑ List of students who are interested in starting this club and interested in becoming members.

**SUBMITTED BY:**

Student Club Representative: _____
(Signature, Title, and Date)

Club Advisor: _____
(Signature, Title, and Date)

**APPROVED BY:**

Principal/School Administrator: _____
(Signature, Title, and Date)

ASB Student Council President: _____
(Signature, Title, and Date)

Recorded in ASB Student Council Minutes on: _____
*(Date)*

CLEAR PRINT

# *K-12 Club Constitution*

Visalia UNIFIED SCHOOL DISTRICT — Associated Student Body

☐ **Activity Club only** ☐ **Fundraising Club (must complete a Club Budget Plan form)**

**ARTICLE I – Name, Purpose and Goals**

CLUB NAME: _____ SCHOOL YEAR: _____

CLUB ADVISOR: _____

- CLUB PURPOSE: (What is the goal of your club? Be creative, but be realistic, too. Think about short-term goals, i.e., weekly and monthly, and long-term goals, i.e., yearly. Write 3-5 sentences that explain the purpose and goals of your club and a list of what you want to accomplish.)

- ACHIEVING YOUR PURPOSE: (How will you achieve your club's goals? What actions will you take to work toward its purpose? List your ideas for achieving your goals. Explain how those ideas relate to the purpose of the club.)

CLEAR

- CLUB AND THE COMMUNITY: (How will your club impact the school and/or the community? What things can the club teach, share, assist with, or use to engage with the student body and/or the community? Be creative in writing down what your club can do to positively impact your school and community.)

- AFFILIATION: (Is your club affiliated with an outside nonprofit or charity organization? If these organizations will be beneficiaries of club fundraising proceeds, please list the name(s) of these organizations. All beneficiaries must be approved by the district board of education.)

- EXAMPLE TYPES OF ACTIVITIES AND FUNDRAISERS: (Again, be creative! Activities should be fun, related to the club, and you should learn something new from them. Activities can be a field trip or a fundraiser. Write down a list of ideas for activities and fundraisers for a 12-month period.)

| Activity/Fundraiser | Approximate Date |
|---|---|
| • | |
| • | |
| • | |
| • | |
| • | |

CLEAR

RECRUITING: (Write down your ideas for promoting the club and recruiting new members. List the various forms of media your school has to assimilate information.)

**ARTICLE III – Meetings & Guidelines**

- Clubs shall structure meetings with the club advisor to fit the needs of the club and to fulfill the goals that have been established. Meetings should be held at least once a month and minutes taken and forwarded to the leadership class. Meetings must be held on campus.

Meeting Day: _____

Time: from_____ to _____

Location: _____

**ARTICLE IV – Club Officers and Duties**

- ELECTION OF CLUB OFFICERS: (Explain how and when officers will be elected, who elects them, how long they will hold office, and what the qualifications for office shall be.)

- President: _____ email address: _____

CLEAR

- Vice President: _____ email address: _____

- Treasurer: _____ email address: _____

- Secretary: _____ email address: _____

- Publicity Chair: _____ email address: _____

**Duties:**

**The club president will have the following duties:**

- Preside over all meetings.
- Call special meetings.
- Plan and prepare an agenda for all meetings.
- Act as a facilitator of group discussion by summarizing, clarifying, etc.
- Work closely with the student club advisor on all planning.
- Participate in student club activities.

**The club vice president will have the following duties:**

- Work closely with the president.
- Serve as the ASB president if the president becomes unable to fulfill their duties.
- Work with the president and treasurer to prepare the budget and calendar.
- Help the president prepare the meeting agenda.
- Lead the flag salute at all meetings or authorize another member to do so in their place.

**The club treasurer will have the following duties:**

- Maintain a complete and accurate record of all ASB receipts and disbursements.
- Prepare monthly reports for the student council on the ASB bank balances, receipts, and disbursements to date.
- Work with the ASB to prepare revenue potential forms to ensure successful fundraisers and adequate internal controls.
- Keep accurate profit and loss statements of all ASB functions, clearly detailing all money collected and spent, and help classes and clubs keep accurate records.
- Work closely with the president and vice president to prepare an annual budget.
- Authorize purchase orders/expenditure approvals prior to spending.

**The club secretary will have the following duties:**

- Prepare and distribute meeting agendas.
- Notify members of upcoming meetings.
- Take attendance at meetings and keep permanent attendance records.
- Maintain accurate minutes of all meetings, including date and place, presiding officer, and business conducted.
- Prepares the minutes in the prescribed format by the next meeting for distribution to all members.
- Maintain all files of the organization, including original agendas and minutes, clippings and relevant documents, and establish a policy about lending files.
- Maintain contact names, addresses, phone numbers, and email addresses of people with whom the organization regularly works.
- Keep copies of activity calendars and special events documents.
- Produce a membership directory of the group.
- Report, answer, and file all necessary correspondence.

**The publicity chair will have the following duties:**

CLEAR

- Publicize all school activities through the school newspaper, the school marquee, and school bulletin boards.
- Issue news releases to the press, radio, and television stations.

**ARTICLE V – Financial Responsibility**

- FINANCIAL RESPONSIBILITY: In accordance with Education Code Section 48932, all groups that fundraise must define their needs and their plans for fundraising. A Club Budget form, listing the expected revenue from fundraisers and donations, along with the estimated expenses of the club, must be submitted.

**ARTICLE VI – Elections**

The club will hold the election of officers once a year. The voting will take place by secret ballot.

**ARTICLE VII – Amendments**

- AMENDMENTS to amend the constitution, a two-thirds majority vote of the members is required to amend the club constitution. To amend the club bylaws: (Write down the process by which the bylaws may be amended, e.g., who can recommend a change and what percent of a vote is required.)

APPROVALS:

Club President Signature: _____ Date: _____

Club Advisor Name: _____ Email address: _____

Club Advisor's Signature: _____ Date: _____

---

**FOR OFFICE USE ONLY:**

Approved: ☐ Yes ☐ No

Comments: _____

Student Body Advisor's Signature: _____ Date: _____

Administrator's Signature: _____ Date: _____

CLEAR PRINT

# CLUB BYLAWS

**CLUB NAME: _____**

I. Clubs must submit a club constitution and budget plan before the deadline set forth by the school student body and administration.

II. Clubs must hold official meetings at least once a month if funds exist in the ASB account for that club. Failure to meet for any two months over the course of the school year will result in termination of the club.

III. Clubs must meet on the days set forth in their club constitution (e.g., every second Tuesday of the month) except in the event of another school or club event.

IV. All club meetings must be held on campus.

V. Clubs must take minutes at all meetings, have them approved, and submit a copy of the minutes to the student body class. Failure to submit minutes regularly may lead to termination of the club.

VI. Each club must have a minimum of six active members, excluding officers. Two-thirds of the membership must be present at 51% of all meetings. Attendance must be recorded at official meetings as a part of the club minutes. Clubs will have up to one semester each school year to reach the minimum number of active members.

VII. Club officers must be full-time students at the school. If a part-time student wishes to be a member of a club, he or she must sign a code of conduct.

VIII. A Club advisor must be a certificated staff member in the district. A club advisor must be present at all club meetings, club events, and club fundraisers. If the advisor cannot be present, another certificated staff member can be designated as a substitute.

IX. The district board of education must approve all nonprofit affiliate charities that will be beneficiaries of club fundraising.

X. The only four positions considered club officers are club president, club vice president, club secretary, and club treasurer. All other titled positions in a club are considered leadership positions, not officer positions. There may be as many or as few leadership positions as the club sees fit.

XI. When a club holds an election, the following must occur:

A. Each active club member is allowed no more than one vote for any election.
B. The process of the election must be clearly established and outlined in the club constitution. This must include, but is not limited to, what percentage is needed to win/pass and what happens in the event of a tie.

C. If a position has an eligibility requirement, these requirements must be clearly defined in the club constitution. The selection committee may include club members but must include the club advisor. The committee must be impartial when choosing candidates for a position and abide by the criteria set forth in their constitution.

XII. Whenever a club elects or appoints a new officer or leadership position, the results must be documented in the club minutes of that month.

XIII. Two violations of any of the club bylaws will result in the termination of the club for the remainder of the school year (this means violations of any two bylaws or of the same bylaw twice).

## ACKNOWLEDGEMENT

**I HAVE READ AND UNDERSTAND THE _____CLUB BYLAWS:**

CLUB NAME:_____

| _____ | _____ | _____ |
|---|---|---|
| Club President Name (please print) | Club President Signature | Date |
| _____ | _____ | _____ |
| Club Vice President Name (please print) | Club Vice President Signature | Date |
| _____ | _____ | _____ |
| Club Secretary Name (please print) | Club Secretary Signature | Date |
| _____ | _____ | _____ |
| Club Treasurer Name (please print) | Club Treasurer Signature | Date |
| _____ | _____ | _____ |
| Club Advisor Name (please print) | Club Advisor Signature | Date |

**BUDGET DEVELOPMENT | FISCAL YEAR:** _____

◯ **Budget Adoption** or **Revised Budget** ◯
*(Circle one)*

Visalia UNIFIED SCHOOL DISTRICT | Associated Student Body

**NAME OF SCHOOL:** _____

**NAME OF CLUB:** _____ As of: _____ *(Date)*

Club # _____

## PART I: REVENUES

| Account Number | Account Description | Prior Year Budgeted Revenue | Current Year Estimated Revenue |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | **Total:** | $ 0.00 |

## PART II: EXPENSES

| Account Number | Account Description | Prior Year Budgeted Expense | Current Year Estimated Expense |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | **Total:** | $ 0.00 |

## PART III: ENDING BALANCE AND CARRYOVER

Difference between total revenues and expenses: $ 0.00

Plus carryover (ending balance) from prior year: _____

Projected ending balance: $ 0.00

## PART IV: BUDGET APPROVAL

STUDENT CLUB REPRESENTATIVE: _____ *(Signature, Title, and Date)*

CLUB ADVISOR: _____ *(Signature, Title, and Date)*

PRINCIPAL/SCHOOL ADMINISTRATOR: _____ *(Signature, Title, and Date)*

ASB STUDENT COUNCIL PRESIDENT: _____ *(Signature, Title, and Date)*

Recorded in ASB Student Council Minutes on: _____ (Date)

APPROVED BY BUSINESS OFFICE: _____ *(Signature, Title, and Date)*

**CLEAR** **PRINT**

# Student Council or Club Meeting Minutes

**Name of Club:** _____

Meeting Date: _____ Meeting Time: _____ Location: _____

Kind of Meeting (circle one): Regular Special Other

The meeting was called to order by: _____

The minutes of the meeting dated _____ were read and approved (corrected and approved) on _____

Presiding Officer: _____

Roll Call by: _____

# of Members Present: _____ # of Members Absent: _____

Meeting Attendees (attach separate list):

_____

The following purchase orders were approved (list below or attach separate list):

| Purchase Order Number | Vendor Name | Amount | Club | Purpose of Expenditure |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Motion by: _____ Second by: _____

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

The following invoices were submitted for payment (list below or attach separate listing):

| Check Number | Payable To | Amount | Club | Purpose of Expenditure |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Motion by: _____ Second by: _____

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

Other motions:

Motion by: _____ Second by: _____

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

Communication and Reports:

Old Business: _____

New Business: _____

Unfinished Business: _____

Announcements: _____

Submitted by: _____

ASB Secretary: _____

(Signature and Date)

ASB Club Advisor: _____

(Signature and Date)

Forwarded to ASB Student Council Minutes on: _____

Date

Signed official copy placed in binder for official record on: _____

Date

# Request for Fundraiser Approval

School Site: _____

Fiscal Year: _____ Date this form is completed: _____

Proposed event: _____

Description of fundraiser: _____

_____

_____

_____

_____

_____

Requesting Club/Organization(s): _____

Proposed Date(s) of Event: _____

Club Contact Person: _____

ASB or Club Advisor: _____

Location of Proposed Activity: _____

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

Event Profit form completed? ☐ Yes ☐ No (attached form if completed)

## Approval

*(Submitted and Approved by)*

Student/Organization Representative: _____

*(Signature, Title, and Date)*

Club Advisor: _____

*(Signature, Title, and Date)*

Student Council Recommendation ☐ Yes ☐ No

Student Council Representative: _____

*(Signature, Title, and Date)*

Principal/School Administrator or Designee Recommendation: ☐ Yes ☐ No

Principal/School Administrator: _____

*(Signature, Title, and Date)*

Recorded in ASB Student Council Minutes on: _____

*(Date)*

# Fundraising Event Profit/Revenue Projection

**School Site:** _____ **Fiscal Year:** _____

**Name of Event:** _____

**Date of Event:** _____ **Date Form Completed:** _____

| **Part I: Revenue** | **Estimated Sales** | | | **Actual Sales** | | | **Difference** | |
|---|---|---|---|---|---|---|---|---|
| ***Revenues*** | **Number** | **Unit Price** | **Total** | **Number** | **Unit Price** | **Total** | **Units** | **Dollars** |
| Number of tickets sold | | | $ | | | $ | | $ |
| Number of items sold | | | $ | | | $ | | $ |
| Other Revenues | | | $ | | | $ | | $ |
| T-SHIRT SALES | | | $ | | | $ | | $ |
| (describe) | | | $ | | | $ | | $ |
| (describe) | | | $ | | | $ | | $ |
| **Total All Revenue** | | | | | | | | $ |

| ***Shortages*** | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Lost (attach documentation) | | | | | | $ | | |
| Stolen (attach documentation) | | | | | | $ | | |
| Damaged/Returned | | | | | | $ | | |
| Remaining Unsold | | | | | | $ | | |
| **Total all losses** | | | | | | $ | | |
| **Total Revenue** | (Revenue - Shortages) | | | | | $ | | |

| **Part II: Expenses** | **Estimated Cost** | | | **Actual Cost** | | | **Difference** | |
|---|---|---|---|---|---|---|---|---|
| ***Expenses*** | **Number** | **Unit Price** | **Total** | **Number** | **Unit Price** | **Total** | **Units** | **Dollars** |
| Other Expenses | | | $ | | | $ | | $ |
| Supplies | | | $ | | | $ | | $ |
| Advertising | | | $ | | | $ | | $ |
| Custodial Overtime | | | $ | | | $ | | $ |
| T-SHIRT ORDER | | | $ | | | $ | | $ |
| (describe) | | | $ | | | $ | | $ |
| (describe) | | | $ | | | $ | | $ |
| **Total Expenses** | | | | | | | | $ |

| **Part III: Net Profit for this Activity:** | $ |
|---|---|

Submitted and Approved by: _____

*Signature, Title, and Date*

Student Club Representative: _____

*Signature, Title, and Date*

Club Advisor _____

*Signature, Title, and Date*

Pricipal/School Administrator: _____

*Signature, Title, and Date*

*Recorded in ASB Student Council Minutes on:* _____

*(Date)*

# Revenue Potential (Fundraising Profit/Loss Statement)

Visalia Unified School District — Associated Student Body

**School:** _____

**Club Name:** _____ **Club Number:** _____

Name of Event: _____

Date(s) of Event: _____ Date Form Completed: _____

| REVENUE | ESTIMATE | ACTUAL | DIFFERENCE |
|---|---|---|---|
| ***REVENUE FROM SALES*** | | | |
| Item Sales = Quantity(s) x Sale Price(s) | $ | $ | $ |
| Ticket Sales = Quantity(s) x Ticket Price(s) | $ | $ | $ |
| ***OTHER REVENUE*** | | | |
| Donations, Sales of ads, etc. | $ | $ | $ |
| **TOTAL REVENUE (A)** | **$** | **$** | **$** |

| EXPENSES | ESTIMATE | ACTUAL | DIFFERENCE |
|---|---|---|---|
| Product quantity x Cost (per invoice) | $ | $ | $ |
| ***OTHER EXPENSES*** | | | |
| Vendor/Services | $ | $ | $ |
| Advertising | $ | $ | $ |
| Other (Short Description): | $ | $ | $ |
| **TOTAL EXPENSES (B)** | **$** | **$** | **$** |

| TOTAL PROFIT/LOSS | ESTIMATE | ACTUAL | DIFFERENCE |
|---|---|---|---|
| **TOTAL (A-B)** | **$** | **$** | **$** |

| SHORTAGES: | |
|---|---|
| Items Lost/Stolen/Damaged/Returned | $ |
| Remaining Unsold Items | **$** |
| **TOTAL OF SHORTAGES (ATTACH EXPLANATION)** | **$** |

Submitted and Approved by: _____

Signature, (PRINTED NAME) and Date

Student Club Representative: _____

Signature, (PRINTED NAME) and Date

Club Advisor: _____

Signature, (PRINTED NAME) and Date

Principal/School Administrator: _____

Signature, (PRINTED NAME) and Date

Recorded in ASB Student Council Minutes on: _____ (Date)

# Cash Count Form (For Deposit)

**Name of School**

**Club Number & Name**

**Name of Event & Date(s)**

**PRINTED Name of Person Completing Form**

**Date Completed**

***MUST USE TRIPLICATE FORM**

| (A) Denominations | (B) Number of Bills or Coins | (A times B) = Amount Collected |
|---|---|---|
| $ 0.01 | | $ |
| $ 0.05 | | $ |
| $ 0.10 | | $ |
| $ 0.25 | | $ |
| $ 0.50 | | $ |
| $ 1.00 Coins | | $ |
| **Total Coin** | | $ |
| $ 1.00 | | $ |
| $ 2.00 | | $ |
| $ 5.00 | | $ |
| $ 10.00 | | $ |
| $ 20.00 | | $ |
| $ 50.00 | | $ |
| $ 100.00 | | $ |
| **Total Cash** | | $ |
| **Total Cash & Coin** | | $ |
| **# _____ of Checks =** | | $ |
| **Total Cash & Checks** | | $ |
| **Less Change Fund** | | $ - |
| **TOTAL DEPOSIT** | | $ |

**(**High School Use Only**)**

Club Advisor Signature and Date

Verified by ASB Bookkeeper - Signature and Date

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

**Other Forms:**

Report of ticket sales form
Unused tickets returned
Completed tally sheet/sheets

**Cash register:**

Cash register tape
Copy of each receipt issued

**Pre-numbered receipt books:**

Receipt Numbers (from & to) noted
All receipt books returned
All receipt books accounted for

***PINK COPY - RETAINED BY ADVISOR***
***YELLOW COPY - GIVEN TO ADVISOR AFTER DEPOSIT***
***WHITE COPY - RETAINED BY FINANCE OFFICE***


# Cash Count Form (For Deposit)

**Name of School**

**Club Number & Name**

**Name of Event & Date(s)**

**PRINTED Name of Person Completing Form**

**Date Completed**

***MUST USE TRIPLICATE FORM**

| (A) Denominations | (B) Number of Bills or Coins | (A times B) = Amount Collected |
|---|---|---|
| $ 0.01 | | $ |
| $ 0.05 | | $ |
| $ 0.10 | | $ |
| $ 0.25 | | $ |
| $ 0.50 | | $ |
| $ 1.00 Coins | | $ |
| **Total Coin** | | $ |
| $ 1.00 | | $ |
| $ 2.00 | | $ |
| $ 5.00 | | $ |
| $ 10.00 | | $ |
| $ 20.00 | | $ |
| $ 50.00 | | $ |
| $ 100.00 | | $ |
| **Total Cash** | | $ |
| **Total Cash & Coin** | | $ |
| **# _____ of Checks =** | | $ |
| **Total Cash & Checks** | | $ |
| **Less Change Fund** | | $ - |
| **TOTAL DEPOSIT** | | $ |

**(**High School Use Only**)**

Club Advisor Signature and Date

Verified by ASB Bookkeeper - Signature and Date

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

**Other Forms:**

Report of ticket sales form
Unused tickets returned
Completed tally sheet/sheets

**Cash register:**

Cash register tape
Copy of each receipt issued

**Pre-numbered receipt books:**

Receipt Numbers (from & to) noted
All receipt books returned
All receipt books accounted for

***PINK COPY - RETAINED BY ADVISOR***
***YELLOW COPY - GIVEN TO ADVISOR AFTER DEPOSIT***
***WHITE COPY - RETAINED BY FINANCE OFFICE***

# PIZZA SALES | DAILY REPORT

**Date:** _____ **Club #** _____

**Club Name:** _____

**Total Starting Cash (Change Fund): $** _____

**PIZZA SUMMARY**

| | | |
|---|---|---|
| Total Pizzas Ordered | | |
| No. of Slices Per Pizza | x | |
| Total Slices to Sell | = | |
| No. of Unsold Slices | – | |
| (A) Total Slices Sold | = | |

**EARNED SUMMARY**

| | | |
|---|---|---|
| (A) Total Slices Sold | | |
| Price Per Slice | x | $ |
| (B) Total Earned | = | $ |

**ACTUAL VS. EARNED**

| | | |
|---|---|---|
| (C) Total Cash & Checks Amt | | $ |
| Less Beginning Cash Amt | – | $ |
| Total Deposit | = | $ |
| (B) Earned Total | – | |
| Difference (+Over/–Under) | = | |

**Reason for Difference:** _____

| CASH COUNT | | |
|---|---|---|
| **Amount** | **Qty** | **Total** |
| **Currency** | | |
| $20.00 | | |
| $10.00 | | |
| $ 5.00 | | |
| $ 2.00 | | |
| $ 1.00 | | |
| **Coins** | | |
| $1.00 | | |
| $0.50 | | |
| $0.25 | | |
| $0.10 | | |
| $0.05 | | |
| $0.01 | | |
| | **Total Cash:** | |
| **Total Checks** | | |
| | **(C) Total Cash and Checks:** | |

**Student Signature:** _____

PRINT NAME: _____

**Advisor Signature:** _____

PRINT NAME: _____


# PIZZA SALES | DAILY REPORT

**Date:** _____ **Club #** _____

**Club Name:** _____

**Total Starting Cash (Change Fund): $** _____

**PIZZA SUMMARY**

| | | |
|---|---|---|
| Total Pizzas Ordered | | |
| No. of Slices Per Pizza | x | |
| Total Slices to Sell | = | |
| No. of Unsold Slices | – | |
| (A) Total Slices Sold | = | |

**EARNED SUMMARY**

| | | |
|---|---|---|
| (A) Total Slices Sold | | |
| Price Per Slice | x | $ |
| (B) Total Earned | = | $ |

**ACTUAL VS. EARNED**

| | | |
|---|---|---|
| (C) Total Cash & Checks Amt | | $ |
| Less Beginning Cash Amt | – | $ |
| Total Deposit | = | $ |
| (B) Earned Total | – | |
| Difference (+Over/–Under) | = | |

**Reason for Difference:** _____

| CASH COUNT | | |
|---|---|---|
| **Amount** | **Qty** | **Total** |
| **Currency** | | |
| $20.00 | | |
| $10.00 | | |
| $ 5.00 | | |
| $ 2.00 | | |
| $ 1.00 | | |
| **Coins** | | |
| $1.00 | | |
| $0.50 | | |
| $0.25 | | |
| $0.10 | | |
| $0.05 | | |
| $0.01 | | |
| | **Total Cash:** | |
| **Total Checks** | | |
| | **(C) Total Cash and Checks:** | |

**Student Signature:** _____

PRINT NAME: _____

**Advisor Signature:** _____

PRINT NAME: _____

# Tally Sheet

**School Site:** _____ Club/Number: _____

**Fundraiser**:_____ **Date of Fundraiser**:_____

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

**Submitted and Approved by:**

**Student Club Rep:** _____ **Signature:** _____ **Date:**_____

**Club Advisor:**_____ **Signature:** _____ **Date:**_____

*INSTRUCTIONS: (A) Description of each item being sold (B) Tally marks made, one mark for each item sold (C) Number of tally marks for that item (D) Individual item sales price (E) Total of C multiplied by D (F) Grand total—sum of all extended values in E (G) Cash receipts—cash count of total cash from sales, less any startup cash (H) Difference - if F does not equal G, this is the difference between the two. Do not force the balance on this sheet. If there is an out of balance, it should be researched and resolved.*


# Tally Sheet

**School Site:** _____ Club/Number: _____

**Fundraiser**:_____ **Date of Fundraiser**:_____

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

**Submitted and Approved by:**

**Student Club Rep:** _____ **Signature:** _____ **Date:**_____

**Club Advisor:**_____ **Signature:** _____ **Date:**_____

*INSTRUCTIONS: (A) Description of each item being sold (B) Tally marks made, one mark for each item sold (C) Number of tally marks for that item (D) Individual item sales price (E) Total of C multiplied by D (F) Grand total—sum of all extended values in E (G) Cash receipts—cash count of total cash from sales, less any startup cash (H) Difference - if F does not equal G, this is the difference between the two. Do not force the balance on this sheet. If there is an out of balance, it should be researched and resolved.*

Visalia UNIFIED SCHOOL DISTRICT | Associated Student Body

# Ticket Sales Report

Name of Event: _____ Date of Event: _____

Event Coordinator/Preparer: _____

Starting Ticket Number: _____

Ending Ticket Number: - _____

Total Tickets Sold: _____ @ _____ $ each = $ _____

Starting Ticket Number: _____

Ending Ticket Number: - _____

Total Tickets Sold: _____ @ _____ $ each = $ _____

**TOTAL TICKET SALES: $_____**

**Cash Total = $ _____**

**Less (Cash Box) Change Fund - $ _____**

**Less Ticket Sales Total - $ _____**

**Over/Short* = $ _____**

*Explanation of Over/Short: _____

_____

Event Coordinator Signature: _____ Date: _____

Bookkeeper Signature: _____ Date: _____

# Ticket Tally

**Name of School:** _____

**Name of Club:** _____

**Event:** _____ **Fiscal Year:** _____

**Ticket Sales:** As payment is received by another party and each student enters through the door, please mark each payment as a tick mark, and count by fives.

Date: _____ Location: _____

Preparer: _____

| $___ Tickets | | | $___ Tickets | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| **Total Tallies:** | | | **Total Tallies:** | | | | |
| **Total Collections Should be:** | | | | | | | |
| **x $___ =** | | **+** | **x $___ =** | | | **(a)=** | |
| | | | | | | | |
| | | **Amount collected:** | | | | | |
| **Less:** | | **Beginning Cash (Change Fund):** | | | | **-** | |
| | | | | | **Total Deposit:** | **(b)=** | |
| | | | | | **(a) – (b) = Difference (Short/Over):** | | |
| Explanation of Short/Over: | | | | | | | |

Submitted and Approved by:

Student Club Representative: _____

Signature, Title and Date

Club Advisor: _____

Signature, Title and Date

Principal/School Administrator: _____

Signature, Title and Date

Visalia UNIFIED SCHOOL DISTRICT — Associated Student Body

Box # _____

# Change Box Form

Activity: _____

Date: _____ Cash in Box: _____

Club Name: _____

Verified & Received by: _____

| Currency | Starting Cash | Total Cash at End of Event |
|---|---|---|
| 100's | | |
| 50's | | |
| 20's | | |
| 10's | | |
| 5's | | |
| 2's | | |
| 1's | | |
| Subtotal | | |
| **Coin** | | |
| Dollars | | |
| Half Dollars | | |
| Quarters | | |
| Dimes | | |
| Nickels | | |
| Pennies | | |
| Subtotal | | |
| **Total Cash in Box** | | |
| **Less Starting Cash** | | - |
| TOTAL CASH = | | |
| TOTAL OF CHECKS | | + |
| **TOTAL REVENUE** | | |

Counted by: _____ Initial:_____

Counted by: _____ Initial:_____

Bookkeeper: _____

**Cash count must be done in dual custody**

Supporting documentation:

(Must be included when this form is turned in)

**Other Forms:**

Report of ticket sales form
Unused tickets returned
Completed tally sheet/sheets

**Cash register:**

Cash register tape
Copy of each receipt issued

**Pre-numbered receipt books:**

Receipt Numbers (from & to) noted
All receipt books returned
All receipt books accounted for

**(**High School Use Only**)**

Visalia UNIFIED SCHOOL DISTRICT — Associated Student Body

Box # _____

Change Box Form

Activity: _____

Date: _____ Cash in Box: _____

Club Name: _____

Verified & Received by: _____

| Currency | Starting Cash | Total Cash at End of Event |
|---|---|---|
| 100's | | |
| 50's | | |
| 20's | | |
| 10's | | |
| 5's | | |
| 2's | | |
| 1's | | |
| Subtotal | | |
| **Coin** | | |
| Dollars | | |
| Half Dollars | | |
| Quarters | | |
| Dimes | | |
| Nickels | | |
| Pennies | | |
| Subtotal | | |
| **Total Cash in Box** | | |
| **Less Starting Cash** | | - |
| TOTAL CASH = | | |
| TOTAL OF CHECKS | | + |
| **TOTAL REVENUE** | | |

Counted by: _____ Initial:_____

Counted by: _____ Initial:_____

Bookkeeper: _____

**Cash count must be done in dual custody**

Supporting documentation:

(Must be included when this form is turned in)

**Other Forms:**

Report of ticket sales form
Unused tickets returned
Completed tally sheet/sheets

**Cash register:**

Cash register tape
Copy of each receipt issued

**Pre-numbered receipt books:**

Receipt Numbers (from & to) noted
All receipt books returned
All receipt books accounted for

**(**High School Use Only**)**

# Inventory Log

**Name of School:**_____

**Name of Club:**_____

**Fiscal Year:** _____

Date this report prepared: _____

| | | | |
|---|---|---|---|
| Item | | Item | |
| Total Number Counted | | Total Number Counted | |
| Item | | Item | |
| Total Number Counted | | Total Number Counted | |
| Item | | Item | |
| Total Number Counted | | Total Number Counted | |
| Item | | Item | |
| Total Number Counted | | Total Number Counted | |
| Item | | Item | |
| Total Number Counted | | Total Number Counted | |

Report prepared by:_____

Signature, Title and Date

Items counted by:_____

Signature, Title and Date

Items counted by:_____

Signature, Title and Date

Submitted and Approved by:

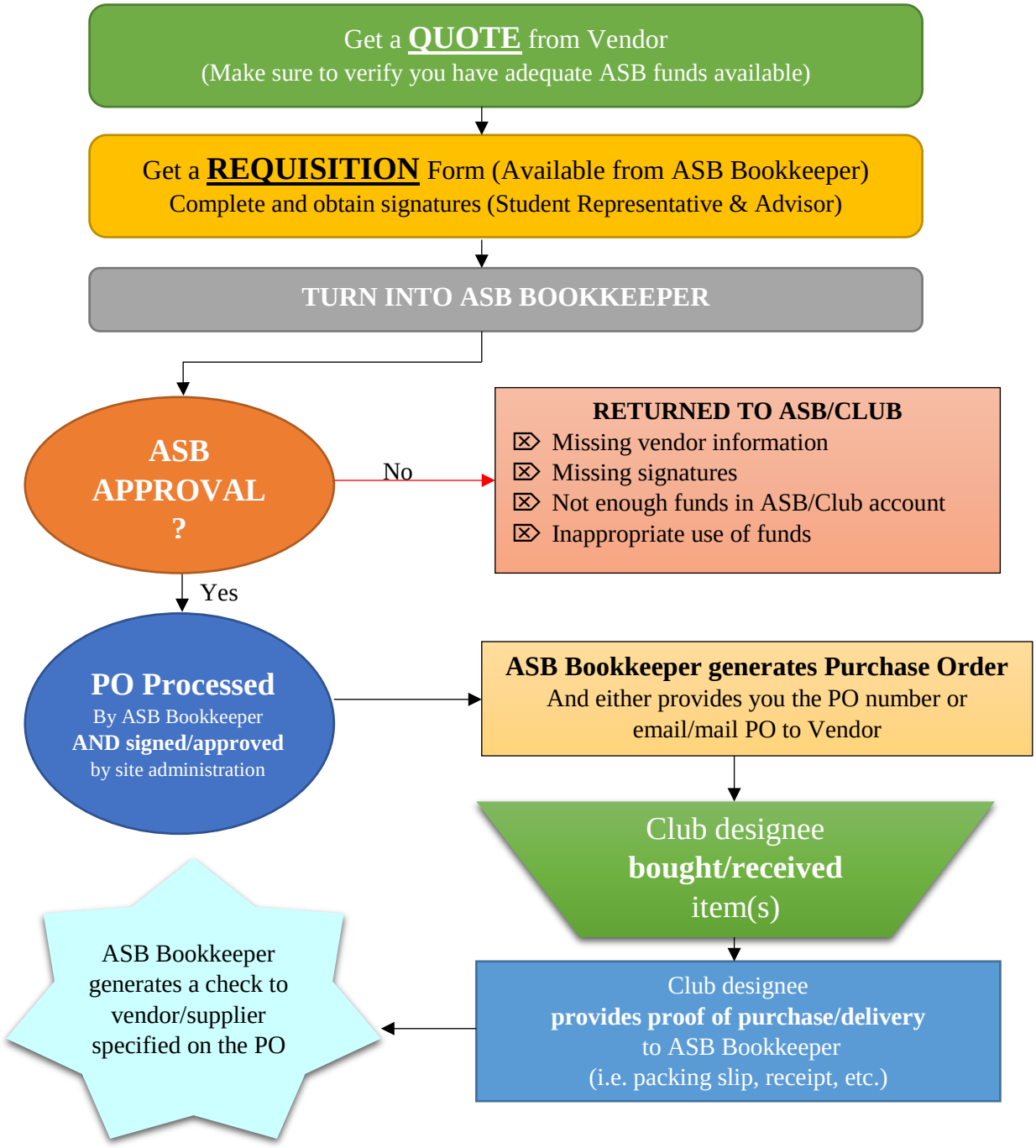
Student Club Representative:_____

Signature, Title and Date

Club Advisor:_____

Signature, Title and Date

# Purchase Order (PO) Process
# How to access / use your Associated Student Body (ASB) Funds




**REMINDERS:**

- **ALL EXPENDITURES must be pre-approved prior to placing or receiving an order.**
- **Allow a two(2) week lead time for processing**
- **Student funds cannot be used for any purpose other than the direct benefit of the students**

****A PURCHASE ORDER IS A PROMISE TO PAY****