Associated Student Body (ASB) Operating Manual

August 2025

Policies & Procedures for Associated Student Body (ASB)

OROVILLE
UNION HIGH SCHOOL DISTRICT

Business Services Division

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Foreword

The *Oroville Union High School District (OUHSD)* utilizes the Fiscal Crisis and Management Assistance Team (FCMAT) *Associated Student Body Accounting Manual & Desk Reference* as a comprehensive operating manual for Associated Student Body (ASB) organizations and their management. The FCMAT manual is designed for school administrators, student activity directors, ASB bookkeepers, secretaries, students and others who are responsible for student body activities. The manual can be found at https;//www.fcmat.org/2015-asb-accounting-manual-fraud-prevention-guide-and-desk-reference.

The *OUHSD ASB Operating Manual* is designed to highlight the most relevant information in a user-friendly format. This manual will aid with the successful operation of an ASB Club within the primary ASB organization, or general ASB. Specific questions regarding ASB activities should be addressed to each school's ASB Bookkeeper, school site administration or to the District's Assistant Superintendent/CBO.

General Information

Associated Student Body (ASB) organizations are composed of students for the purpose of conducting activities on behalf of students. Education Code Section 48930 defines the purpose of an ASB organization as "the conduct of activities on behalf of the students approved by the school authorities and not in conflict with the authority and responsibility of the public school officials." As such, ASB groups have been given the authority to conduct fundraisers and to spend money for the benefit of students. The funds that are raised and spent by student organizations are called associated student body funds or ASB funds.

ASB organizations and the management of ASB funds present students with opportunities not only to raise and spend money, but also to learn the principles of operating a small business and acquire leadership skills while making a contribution to their school and fellow students.

All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. Advisors, coaches and students must follow the procedures as set by the ASB and the District. These procedures cover all student activities, performances for which gate receipts are received, student-conducted fundraisers, collections from students for uniforms and/or t-shirts, and collections in relation to District sanctioned student trips.

Other Organizations

Informal support groups are those who tend to form for student support during the season of a particular sport or activity. These organizations generally follow the same guidelines for organizations as outlined below for regular, ongoing, permanent booster and parent organizations. Support groups do not have tax identification numbers and tend to be composed of interested parents and others with shorter term interest in student activities. Informal groups usually provide refreshments for coaches/players; provide food, decorations or awards, etc. for end-of-season celebrations; and, provide general support during games or activities. These organizations are not District sanctioned and are limited to use of school facilities and the use of the school and/or District name. Equipment purchased or funds raised by the informal support groups and subsequently donated to a particular sport or activity must follow regular Board approved policies and procedures.

Booster and parent organizations are composed of parents, community members, and staff members coming together for the purpose of supporting specific school activities for the benefit of students such as athletic teams, Ag, and band groups. The most formal

parent support group is the National Parent Teachers Association (PTA). The California State PTA publishes governance, fundraising, and financial guidance for members on its website, www.capta.org. Booster and parent organizations are separate from school Districts with which they are associated and are not governed by the Education Code. A clear separation of responsibilities between the ASB and the various booster and parent organizations must be maintained. All activities and fundraising events that involve the primary participation of students should be conducted through the ASB. Booster and parent organizations should serve as auxiliaries to the school program and should conduct activities and fundraising events involving the primary participation of parents and other adult community members.

Administration of an ASB

Many individuals and entities are involved in administering and supervising the activities of student organizations. The authority for the organization of an ASB comes from the California Education Code. Certain requirements and restrictions are placed on student body associations by the Education Code, the California Administrative Code, and the Penal Code.

The Governing Board of the school District is ultimately responsible for everything that happens in the District, including the activities of student organizations. In assuming the authority given by Education Code, the governing board establishes the parameters for the operation of the District through board policies and regulations. The Board has delegated responsibility to the Assistant Superintendent/CBO to ensure ASB funds are managed in accordance with the law and established business practices.

Principal or Site Administrator

The principal or designated site administrator is directly responsible for the conduct of student body activities and financial affairs in accordance with the policies and procedures established by the State, the Governing Board, the Superintendent and the Business Office. While the principal has ultimate responsibility for all activities at the school site, many responsibilities for ASB management functions are delegated to the ASB Advisor. These responsibilities include:

- Ensuring that a student council is established and that each club has an advisor.
- Providing supervision to the ASB advisors.
- Reviewing and approving constitutions and bylaws for each club on campus.
- Making certain that minutes are kept of all ASB and club meetings.
- Provide supervision to the ASB Bookkeeper and Student Storekeeper. These positions will perform site financial tasks related to the ASB, maintain adequate records of ASB activities, deposit funds into the bank, pay invoices, reconcile monthly bank statements, and prepare monthly financial statements.
- Ensuring that all ASB funds are raised and spent in accordance with applicable laws and the District's policies and procedures.
- Deciding how many fundraising events will be held each year and ensuring that they are appropriate for the students and the community.
- Scheduling and receiving proper approval for fundraising events.
- Reviewing the monthly bank reconciliations.
- Working with the District's business office regarding training, implementation of good

business practices, internal controls and resolution of audit findings.

- Reporting any suspected fraud or abuse to the District's Business Office or Superintendent.

Student Activities Director

The Student Activities Director, under the direction of the principal, is responsible for providing guidance for student body activities and funds for which they are responsible. The Student Activities Director works directly with students in clubs and the student council on a day-to-day basis, supervising the activities of the student council and the clubs and serving as a link from the student council and the clubs to the ASB bookkeeper and the principal/site administrator. The ASB Bookkeeper will also work with the students when preparing the annual budget and revenue projection estimates and will ensure that only valid expenditures are made and authorized from the different clubs' funds. The advisor must follow procedures established by the principal and the Business Office.

Club Advisors and Coaches

Clubs may be formed within the ASB organization. Each club must have a Club Advisor who is an employee of the District. Athletic teams generally form individual clubs within the ASB so that they may be allowed to fundraise. The head coach most commonly serves as the club advisor. Club Advisors are responsible for assisting student club leaders to hold formal meetings, develop budgets, plan fundraisers and decide how the funds will be spent. **The students make the decisions; the Club Advisor assists and advises.** The Club Advisor must be present in the room during club meetings and activities sponsored by the club.

ASB Bookkeeper

The ASB Bookkeeper, under the direction of the principal, and in coordination with the Student Activities Director, is responsible for all student body activities and funds and should maintain records and follow procedures established by the Business Office. The ASB Bookkeeper makes and records deposits, issues checks and prepares the monthly bank reconciliations.

Student Storekeeper

The Student Storekeeper, under the direction of the Principal, is responsible for all student store activities and should maintain records and follow procedures established by the business office. The Student Storekeeper sells store supplies, maintains store inventory, issues cash boxes, collects receipts and prepares deposits.

Student Council

The student council, or General ASB, is responsible for overseeing all of 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. Their primary responsibilities include the following:

- Developing and adopting the annual budget for the student council/leadership class.
- Authorizing the budgets for all student clubs.
- Authorizing fundraising events for all student clubs.
- Approving expenditures from all student funds.
- Reviewing financial reports and reconciliations from all student clubs.
- Approving new clubs.

The Nutrition Services/Cafeteria Program

The relationship of the ASB to a District's nutrition service/cafeteria program is often thought of as competitive, but in reality the two programs should work together because both benefit the same students. There are numerous food regulations that are often confusing to student groups. Because the food service program must follow most of the same regulations, its staff should be considered experts and partners who can help ensure that any food or beverage sold by students meets nutritional requirements and complies with local, state and federal laws.

Because student groups must follow specific rules, including those regarding noncompetitive sales and whether items can be prepared on site, the food service/cafeteria program staff can help ensure that all sales are in compliance and that students are being served safely and correctly. It is important to remember that these regulations were not developed by the food service/cafeteria program but are the result of legislation. If the laws are not followed, the District can be penalized with reduced funding to the food service/cafeteria program, which affects all of the District's students.

Forming an ASB Club

Individual clubs may be formed within the primary ASB organization, each with its own focus and organizational requirements. To become a recognized part of ASB, a club, like a student organization, must be composed entirely of currently enrolled students. Athletic teams will also be part of ASB, if they plan to do any fundraising or accept any donations. The clubs within the ASB must be approved by the student council and Principal.

Club Application Process

To have a club on campus is a privilege and not a right. The club must have a purpose, hold regular meetings (at least one meeting per year), and have an employee of the District as an advisor. Clubs must operate under the same regulations as the general ASB.

A group of students may apply for permission to form a club by completing the following.

- Application for Student Club: This will either be a new application or an annual renewal application and will include the name and purpose of the club, and the name of the club advisor.
- ASB Budget Form: The budget allows students to determine if they will raise enough funds during the year to cover their anticipated expenses. Because ASB organizations also provide an opportunity for students to learn about business operations, a budget is one of the tools of business that students can learn to use. The budget will include:
    - Estimated revenues: What fundraisers will we have?
    - Estimated expenses: What will the fundraisers cost us to hold?
    - Estimated ending reserves and club carryover: Is there enough left over to accomplish the goals we have outlined?
- Proposed constitution, which must include the following:
    - The name and purpose of the organization (include background information on the club if applicable).
    - The type of activities that the club will conduct.
    - The name of the club advisor (must be an employee of the District).
    - Information on the officers and meetings.
    - The duties of the officers.
    - How the officers are elected.
    - The time, frequency and place for meetings.

  A club constitution template is available in the ASB Office.

Minutes of Meetings

Because there is a formal process of student governance for organized student groups, the student council and each club must prepare and maintain a record of each meeting. These records are called minutes. The meeting minutes serve as the record of each meeting and the actions taken during the meeting and demonstrate that the student council or club has followed the ASB organization's policies and procedures.

Minutes should include details of proceedings, including financial matters pertaining to the budget, approval of fundraising ventures, and expenditure authorizations. Minutes are not a verbatim transcript of every word spoken; rather, they are a concise documentation of the essential matters discussed at each meeting so there is a record of what occurred. The minutes should be clearly written so that they can be read and understood in the future. A template for student club meeting minutes is available in the ASB office.

Dissolution of a Club

All student clubs are part of the General ASB, so if a club becomes inactive for one complete school year, the funds will be transferred to the General ASB unless specified otherwise in the club constitution (i.e. Senior Class often gifts funds to incoming Freshmen class). Club privileges may also be revoked if the requirements and responsibilities of having a club as outlined within this manual are not met.

Fundraising and Donations

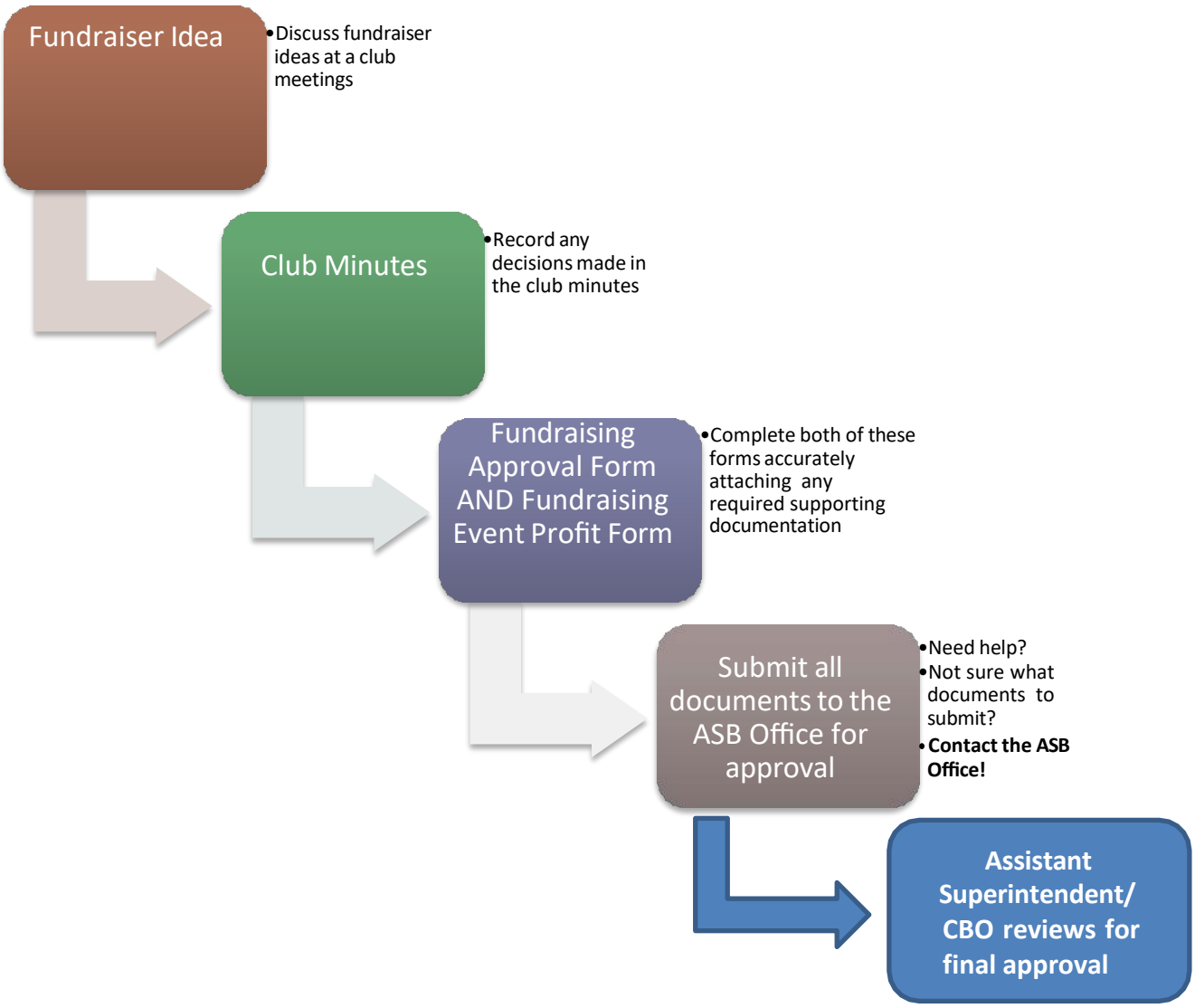
Although ASB organizations may receive some donations, the primary revenue source for student organizations is fundraising events. Fundraising events should contribute to the educational experience and should not conflict with the school's educational program. Students should participate and make contributions to fundraising events voluntarily. They cannot be required to participate in fundraising events, and cannot be excluded from an activity funded by ASB funds because they did not participate in raising funds. In addition, fundraising proceeds cannot be attributed to specific students based on what they raised. The funds are raised to benefit the entire club or student group, not individual students (i.e. uniforms, camps, etc.).

Fundraiser Approval Process

All clubs sponsoring any type of fundraiser must have approval from ASB, site administration and the District Office. This process is in place to ensure there is not more than one club doing the same fundraiser at a time. Please allow at least 2 weeks for the approval process to take place. Fundraising events can require extensive coordination. You may not begin any fundraiser until final notification of approval is received.

The ASB Office will notify the Club Advisor when their fundraiser is approved. At that time, the preparations for the fundraiser may begin. This includes the ordering of any materials or supplies.

Fundraiser Approval Process



Supporting Documentation

Quotes for apparel, trophies, etc.; facilities requests; copies of approved contracts (or copy of contract as submitted to purchasing but not yet approved); field trip activity requests; or, any other documentation that supports the activity or budget requesting authorization would be considered adequate supporting documentation. See the Purchasing Procedures section for more information on purchasing.

Allowable Fundraisers

The District's business office is responsible to ensure fundraisers comply with board policy. The following types of fundraising events (or revenues) are generally considered appropriate:

- Advertising
- Apparel/Spirit Items Sales
- Athletic & PE Clothing Sales
- Athletic Events
- Banquets
- Book Fairs
- Car Washes
- Carnivals *(within legal regulations)*
- Catalogue Sales
- Concession Sales
- Cultural Events/International Fairs
- Dances
- Donation/Support Letter Writing
- Donations
- Entertainment Events
- Field Trips
- Food/Drink Sales *(Within legal regulations)*
- Game & Activity Events
- Holiday Grams
- Marquee Messages
- Parking Permits
- Picture Sales
- Preferred Parking at Games & Events
- Recycling
- Sale of Other Miscellaneous Items
- Sports Clinics
- Ticket Sales
- Tournaments
- Yard/Rummage Sales
- Yearbook Sales

Prohibited Fundraisers

- Anything involving darts or arrows
- Destruction of objects
- Trampolines
- Mechanical or animal rides
- Objects thrown at people
- Food sales before, during and 30 minutes before school is out
- Raffles or games of chance
  (This is a violation of the Penal Code)
- Rental of District property
- Water or dunk tanks
- Anything not allowed by board policy

Spirit Packs or Support Packs

Spirit or support packs may be sold; however, you cannot require the purchase as a prerequisite for participation. If there are uniforms, etc., which are required, they must be provided free of charge to any student who is a member of the school team, squad, etc. in question. Quotes for all items to be included within the spirit or support pack must be attached to the Fundraising Event Approval Form.

There must be sufficient funds in the club account to purchase all items in the spirit or support pack, or the spirit or support pack must be sold on a pre-sale basis. With a pre-sale, all money is collected up front by a designated due date and the items are ordered after that date. Additionally, all items must be delivered to the purchaser according to a predetermined schedule. Items cannot be removed from the pack after the presale, even if sufficient funds were not raised to cover the expense. Packs must be delivered as advertised.

Gifts and Donations

Gifts and donations from the community and business entities are vital contributions to California public schools. These gifts are made in a variety of ways and for a variety of purposes. ASBs are frequently the recipients of gifts and donations. These gifts may be in the form of cash, equipment or supplies.

School Districts, schools, programs and classes can and do seek and accept donations of funds and property, and this practice is permissible as long as it is truly voluntary and in no way a prerequisite to participation in the program or activity. Therefore, any statement or explanation related to a donation that could lead a reasonable person to believe the donation may not be truly voluntary will not be permitted. Examples include, but are not limited to, a specified minimum amount of a donation, a date by which a donation is due, and a lesser donation amount if funds are received prior to a certain date. Additionally, any statements or actions that exert explicit or implicit pressure on students or parents to make a donation are not permissible, and the reason a student or family does not make a donation is not a subject for

inquiry.

All receipts of gifts and donations must be approved by the School Board and recorded in the minutes.

Letter writing campaigns are permitted to solicit donations from the community, business partners, etc. To receive approval, please attach the proposed letter to the Fundraising Event Approval Form.

Online Fundraisers (Crowdfunding)

Online fundraising campaigns require the approval of the Assistant Superintendent/CBO. If approved, the online fundraiser must ensure financial transparency in describing the purpose and use of the funds. The ASB, as opposed to a staff member, classroom, school, coach or advisor must be specified as the recipient. Donations received using this type of fundraiser must flow directly from the online fundraising source to the ASB, not through a private or separate account.

Fundraising Event Profit Form

The Fundraising Event Profit Form, sometimes referred to as a revenue potential, is required to be submitted with the Fundraising Approval Form (the first column is filled out with the fundraising estimates). The Fundraising Event Profit Form is completed within 10 days following the conclusion of the fundraiser. This allows the club and the General ASB to compare actual sales/expenses to those estimated to see whether the event was profitable or not. Clubs must submit the completed form to the Student Storekeeper.

Tax-Exempt Status

When outside businesses or individuals are considering making a donation, ASBs are frequently asked for their tax identification number. The ASB and the District are not considered a private nonprofit 501 (c) (3) organization; rather, they have nonprofit, tax-exempt status by virtue of being a governmental entity. The District's tax identification number should always be treated confidentially; provided utilizing an IRS W-9 form.

Cash Receipt Management & Procedures

Sound cash management procedures are essential for successful ASB operations. Established internal control procedures for the handling of cash from the time the cash is collected to the time it is deposited into the ASB bank account must be followed. Most of the fraud that occurs in ASB activities is directly related to the procedures for the handling of cash and checks.

Good internal controls over cash receipts discourage theft or loss of the student body assets, as well as protect advisors and coaches. Whenever cash or checks will be collected, some cash control procedure must be established. It is important to be able to tie all proceeds to the specific fundraiser from which they were generated and to ensure that all proceeds from an event are properly turned in and accounted for. The specific control procedure will depend on the type of fundraising activity and the type of cash receipt. Cash should always be counted in the presence of a witness. Supplies for fundraisers should never be purchased out of the fundraising proceeds that are collected prior to deposit of the proceeds.

Control Procedure	Type of Activity
Pre-numbered Tickets	Dances Entertainment events Car washes (pre-sale) Athletic events Festivals
Pre-numbered Receipt Books	Publication sales Sale of advertising space
Tally Sheets	Dances Car washes
Cash Boxes	Any event where cash/checks are accepted
Cash Register/IPad/Square Point of sale	Concessions Athletic events

Pre-numbered Tickets

When pre-numbered tickets are used, a ticket is given each time a purchase is made (for example, a student purchases a seat at an athletic event and is given a ticket when the student pays for the seat). Tickets are stored and controlled by the ASB bookkeeper and issued to club advisors prior to each event. If a club desires to purchase or print their own tickets, they must be submitted to the ASB bookkeeper prior to their use so that they can be recorded.

At the fundraising event, this cash control procedure involves two people. One person collects the money and issues the ticket when a purchase is made. A second person takes the ticket when the person enters the event.

At the end of the fundraising event, the total number of tickets issued is counted and recorded on the ticket inventory form. A second person should count the tickets to verify the accuracy of the count. In addition, at least two people should independently count the cash and checks collected. The *Cash In/Out* is used to facilitate the counting of the cash by two people, both of which must sign the form.

The amount of the total cash counted is then entered on the Tally Sheet form. For events that have tickets of different prices, different colored tickets should be used for each price. The ticket takers must account for each roll of tickets separately, but they may use the same cash count and Tally Sheet forms.

The advisor turns the cash, checks, Tally Sheet form, *Cash In/Out Form*, and the remaining tickets to the Student Storekeeper or, if after hours, ensures they are stored in a safe place in accordance with site after-hours cash procedures.

Pre-numbered Receipt Books

Pre-numbered receipt books are available from the ASB Office. When a sale is made, a receipt is given to the person making the purchase once the cash is received. At the end of the fundraising event, the amount of cash reported on the receipts is totaled and the receipts are sorted in numerical order. The students must account for all of the receipts that were used from the receipt book. At least two people must also independently count the cash and checks collected. The *Cash In/Out Form* should be used for this purpose.

The advisor turns the cash, checks, *Cash In/Out Form*, and all of the receipts issued, including any voided receipts to the ASB Bookkeeper or, if after hours, ensures they are stored in a safe place in accordance with site after-hours cash procedures.

Tally Sheets

For some fundraising events, it is not possible to use pre-numbered tickets or receipts. In these instances, a tally sheet may be appropriate. For example, if a club is going to hold a car wash, a tally sheet should be used for those without pre-sale tickets. A tally mark is made on a tally sheet each time a sale is made. At the end of the event, the total number of marks on the tally sheet is compared to the cash collected for the event. The *Cash In/Out Form* should be used for this purpose. Cash is to be counted by two people, both of which must sign the form.

The advisor turns the cash, checks, *Cash In/Out Form*, and tally sheet to the ASB Bookkeeper or, if after hours, ensures they are stored in a safe place in accordance with site after-hours cash procedures.

GoFan

GoFan is a digital ticket sales and event management system. With GoFan, tickets are purchased directly through gofan.com. Ticket holders use their phones at the door or gate for entrance into an event. Ticket sale revenue is issued back to the school on a weekly basis. Payment reports must be printed and filed with other deposit documentation.

Cash Boxes

Cash boxes are checked out from the Student Store and are usually loaded with some amount of starter or advance cash. Cash box procedures are a component of the procedures above for pre-numbered tickets, pre-numbered receipt books and tally sheets. The security of the cash box and the volunteer entrusted with the cash box are both essential. Cash boxes are to be counted and the *Cash In/Out Form* signed by the person picking up the box. In addition, the Student Storekeeper must also sign the form before releasing the cash box. At the event, two people must count the cash in the box and sign the *Cash In/Out Form* before returning the cash box to the Student Store. The person turning in the cash box must remain while the Student Storekeeper counts and verifies the accuracy of the *Cash In/Out Form.* The Storekeeper must also sign the *Cash In/Out Form* once the cash count is determined to be accurate. Please allow sufficient time for the Student Storekeeper to prepare a cash box for your event if you will need one. A minimum of one day's notice is acceptable in most cases.

Student Store Cash Register

The Student Store cash register will start each school year with a pre-determined amount of working cash. Each night, cash in the register will be reconciled to the report of receipts for that day and all variances explained. All cash and checks will be kept in a locked safe until it can be deposited. Currency must never be left unattended by either the Student Storekeeper or the ASB Bookkeeper. At the end of each school year the working cash in the cash register gets put back into the ASB bank account. A check will be issued to the Student Storekeeper for working cash when school starts back up in the fall.

IPad/Square Point of Sale

Each time a sale is made, it is recorded in the point of sale program. At the end of the event, the Sales Report generated by this program must equal the total of the cash collected. The Sales Report must be turned in with the funds and *Cash In/Out Form* for deposit. The club/sport advisor should investigate any differences between the Sales Report and the amount reported on the *Cash In/Out Form.*

Deposits

Deposits are taken to the bank daily by the ASB Bookkeeper. A summary recap must be attached to the bank deposit slip to identify which receipts are included in each deposit. Supporting documentation (Cash In/Out Forms, tally sheets, fundraising profit forms, etc.) are to be filed by the Storekeeper so that they can be matched to the bank deposit.

Purchasing Procedures

Anything that is purchased must be in compliance with the law and follow District purchasing procedures. ASB funds are used to purchase goods and services that promote the students' general welfare, morale and educational experiences, and for expenditures that will benefit a group of students rather than individuals. In general, ASB expenses that meet these criteria are allowable if they are directly linked to the students' benefit. By the very nature of ASB, students are in the decision-making role. Therefore, the students in a club, including an athletic team, have the final authority as to how their funds are used. This is done under the guidance of the advisor/coach who ensures that the club operates within established regulations.

Examples of Allowable Purchases

The following are some examples of the many types of items generally considered allowable expenses from ASB funds.

- Supplies for approved club fundraisers.
- Costs relating to trips, events and activities of the club.
- Club supplies.
- Supplemental or additional equipment for student use that is not normally provided by the school or District.
- Extra-curricular/athletic costs, including costs for ticket sales and game officiating.
- Tournament/competition fees.
- Uniforms.
- Transportation costs – District Vehicles can be reimbursed for gas. Personal vehicle use will only be reimbursed based on mileage.

Prohibited Purchases

- Salaries and supplies that are the responsibility of the District.
- Repair of District equipment and facilities.
- Refreshments for staff meetings.
- PTA or Booster Club supplies.
- Cash gifts or awards & Gift Cards
- Staff appreciation events/gifts
- Donations
- Buildings
- Non-student expenses (i.e. coaches clinics)
- Gratuities/tips
- Professional development for adults

Gift of Public Funds

The California Constitution, Article 16, section 6 prohibits public agencies, including school districts, from making a gift of public funds to any individual (including public employees), corporation, or even to another government agency. The prohibition against gifts of public funds is in place to ensure accountability to constituents and to prevent misuse of this public money.

Public Scrutiny Test: *Would the tax-paying public view the expenditure as necessary to support public education?*

An expenditure that does not have an obvious benefit or connection to education of the district's pupils should be carefully reviewed. For purposes of approval of district orders for payment, a governing board's expenditure of funds will not be considered a gift of public funds if one of the following is true:

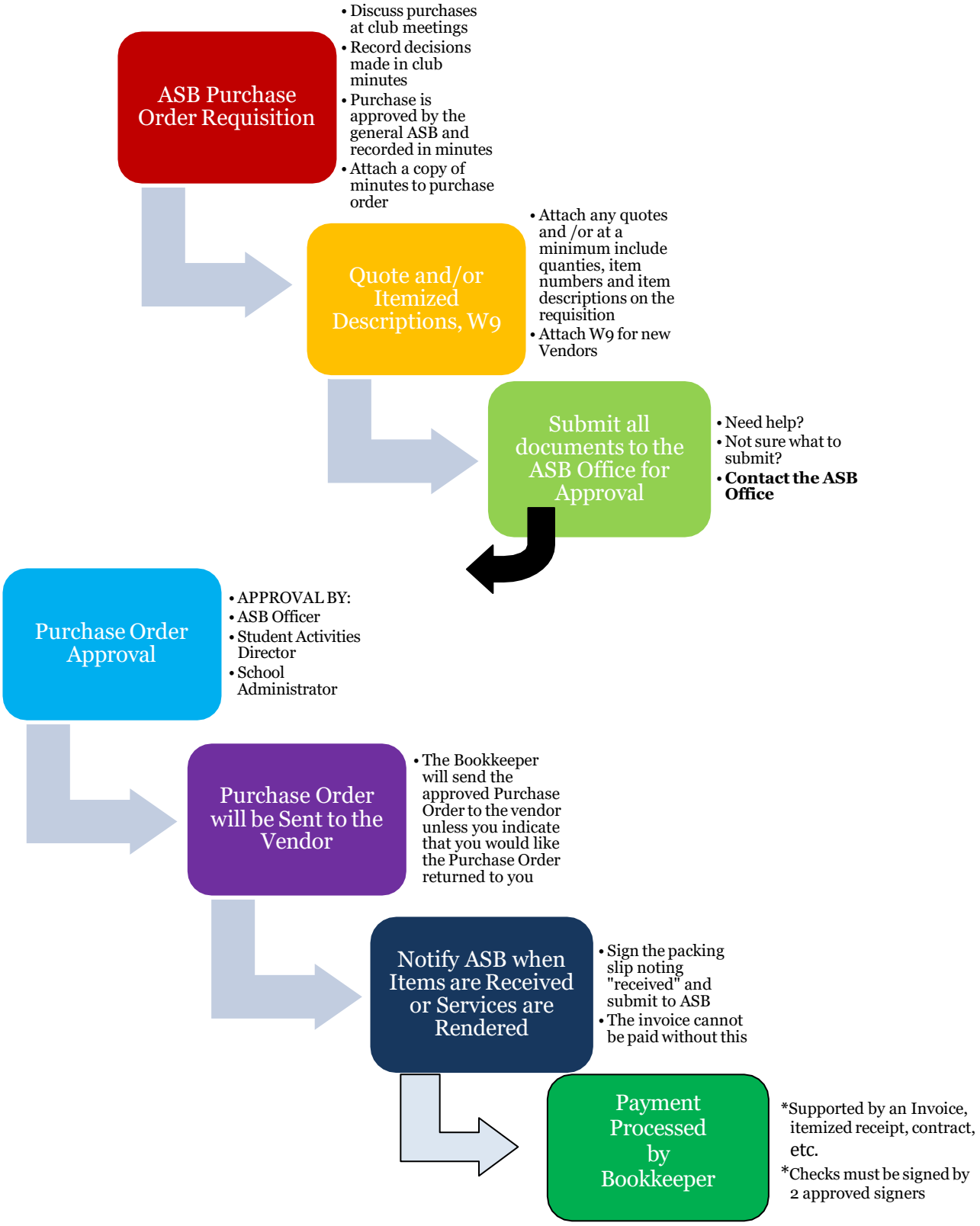
- The legislature has provided that a school board must or may make such an expenditure
- The expenditure falls under a specified exemption (ex. Joint Powers Agreement)
- The district's governing board has found and determined that the expenditure serves a public education purpose.

Expenditures of school funds must be for a direct and primary public purpose to avoid being a gift. An approved public purpose must be within the scope of a school district's jurisdiction and purpose, which does not extend to purposes such as aid to the indigent or the promotion of social welfare.

Public funds may be expended only if a direct and substantial public purpose is served by the expenditure and private individuals are benefited only incidentally to the promotion of the public purpose. Expenditures that most directly and tangibly benefit students' education, as determined by the governing board, are more likely justified. Expenditures driven by personal motives are not justified even if they have been a longstanding local custom or are based on benevolent feelings.

Although the analysis may be somewhat confusing and unclear at times, in the world of public education, expenses are most likely justified when they will directly benefit the education of students in the district. The best way to guard against "gift of public funds" issues is to follow board policy.

Purchasing Approval Process



Advisors and coaches are not authorized to place any orders with vendors without a Purchase Order. The ASB IS NOT obligated to pay until a purchase order has been processed or advance approval to make a purchase had been obtained with a completed Expenditure Approval form. A W9 form is required to be on file for each vendor prior to processing the payment.

Occasionally, it is necessary for items to be purchased without a purchase order. These purchases still require prior approval. An Expenditure Approval form is to be used to document this process. When items are received, or services have been fully rendered, the advisor must notify the ASB Bookkeeper immediately. The best way to handle this is to sign and date the packing slip and/or the purchase order showing that the goods were received as ordered, and forward the information to the ASB Bookkeeper. Payment on the invoice cannot be processed without this proof of receipt.

Reimbursements

There may be times when getting pre-approval for expenses is not possible. Reimbursement requests will be limited to $200 outstanding at any time. Reimbursements will not be paid until approved by the club/sport and reflected in the minutes. Purchases by reimbursement should not be made on a frequent bases. Making a large purchase or multiple purchases and splitting them over multiple forms to meet the $200 limit is not allowed. Reimbursements are not guaranteed and are contingent on factors such as sufficient account balances, allow ability, proper supporting documentation and the approval process. Advisors and coaches risk not being reimbursed if the procedures detailed above are not closely followed.

Contracts

Circumstances may arise which require the student body to contract with a business or other organization (e.g., yearbooks, DJs, prom venues, photographers, etc.). A contract is any agreement where another person or entity provides goods or services to the club, regardless of whether the agreement is called a contract, memorandum of understanding, service agreement, etc. To ensure that the contract has all of the necessary information and does not create an unanticipated liability for the District the OUHSD Independent Contractor form must be used. This form is on the District Website and must be approved by the Assistant Superintendent/CBO prior to services being performed. Site administrators, ASB advisors, coaches, etc. are not authorized to sign contracts regardless of the amount of the contract. Please allow sufficient time for contracts to be approved after the contract and all supporting documentation is received by the District Office. Contracts also require Board approval and should be received at least two (2) weeks before the next regularly scheduled Board meeting.

In addition to the contract, a *W-9 Taxpayer Identification* form must also be submitted. Fingerprints, TB test and proof of insurance may also be required. Independent contractors will be required to procure and maintain valid general liability insurance during the duration of the contract and provide proof to the District prior to beginning services. Automobile liability

and workers' compensation may also be required when applicable. For questions regarding contracts, please contact the Assistant Superintendent/CBO.

Stipends and Gatekeepers

ASB clubs can fund additional coaching stipend positions if the students in the club determine this is how they would like to spend the funds that are raised. An ASB club cannot fund a stipend for someone already receiving a District stipend in an attempt to increase their compensation.

When a club desires to fund a coaching stipend position, the person filling the position MUST be hired through Human Resources, Board approved, and cleared to work **before** they start working with students. These positions MUST also be paid through District payroll, as they are employees of the District. In no circumstance may the ASB account pay the stipends of these employees directly. The ASB club will be invoiced for salary cost plus all fixed costs of the stipend positions.

Sometimes gatekeepers are hired to work at events and paid hourly of minimum wage. Overtime rates will be applied when appropriate. The same hiring requirements outlined for stipends will be followed for gatekeepers.

Equipment Purchases

Equipment is generally defined as moveable personal property of a permanent nature (other than land and buildings) with a useful life of more than one year and a cost of more than $5000. Examples include machines, furniture, vehicles, and furnishings that are not integral parts of a building or a building service system. These purchases must be coordinated with the Receptionist at the District Office so that they can be barcoded and recorded into the District inventory.

Supply Inventory: Fundraising/Concessions

Supplies purchased for fundraisers and concessions should be safeguarded to prevent theft. In addition, quantities on hand must be verified by comparing the amount left at the end of the event to the beginning inventory totals minus the quantities sold. Any discrepancies must be documented and investigated.

Student Store Inventory

The Student Store typically purchases supplies and fan gear for students and the public to purchase. Student Store purchases are approved by the General ASB. The financial activity of the store should be monitored by the General ASB to determine if revenues are covering expenses. Inventory must be reconciled monthly to sales and physical counts of items on hand.

The Student Store Monthly Inventory Calculation form is used to document this process.

Field Trips

The District's insurance provider has classified specific activities for which a higher deductible will be applied if claims arise. There activities are:

- Snow/ski trips
- Bicycle activities/trips
- Kickboxing/martial arts
- Overnight trips (chaperones not fingerprinted)
- Indoor skydiving
- Use of a private residence
- Scuba diving trips
- Out-of-country trips
- Bonfires
- Skateboard/rollerblades/motorized cycles or similar item
- Any water activity without the presence of a lifeguard at all times
- Indoor/Outdoor floor hockey
- Outdoor rock climbing, spelunking or rappelling

The District requires a certified lifeguard be present for any swimming activities in open bodies of water (lakes, Forebay, rivers, etc.) and private pools. If the swimming is taking place at a private residence, a Certificate of Insurance listing the District as an additional insured must be obtained from the homeowner.

The request for Board Approval to participate in a "High Risk" Activity form can be found on the District's website. These forms must be submitted to the Superintendent's office no later than the first working day of the month in which the activity takes place.

Transfers and Corrections

All transfers between accounts and correcting journal entries must be approved by the clubs that are affected and the approval reflected in their minutes.

Accounting and Budget Monitoring

Accounting

The Student Storekeeper and the ASB Bookkeeper are responsible for accurately recording and reporting the ASB financial activity and retaining supporting records. They also advise school administrators, club advisors, coaches, and student organizations on proper accounting policies and procedures. They must require that all approved school and District procedures are used in handling monies. Both work annually with the independent auditors to provide supporting documents as requested.

ASB Bookkeeper

The ASB Bookkeeper is responsible for recording all financial transactions in ASBWorks, the financial software currently being used for the ASB. Examples of the duties of the ASB Bookkeeper include:

- Collects annual budgets and fundraiser requests from clubs/sports and submits them to the Assistant Superintendent/CBO for final approval
- Records all transaction in ASBWorks on a daily basis
- Counts cash (in the presence of a witness)
- Protects cash so that it is never left unattended and is always kept in a locked safe
- Takes deposits to the bank daily
- Reconciles bank statements within two weeks of receiving the statement
- Reverses outstanding checks after 12 months of issuance
- Issues purchase orders upon receiving a fully completed purchase order request
- Issues checks upon receipt of supporting documentation and verification of receipt of an order
- Protects check stock by keeping it in a locked file or safe
- Insures that checks are signed by two authorized signers and reviewed by an individual that is a non-signer prior to issuance
- Properly voids checks when necessary and retains them to support check sequences
- Monitors club account balances to prevent over-spending
- Collects new club applications, constitutions, bylaws, and annual updates of club information
- Maintains records for the appropriate record retention guidelines (Permanent-Bylaws, constitutions, equipment inventory. Four years for all other documents)

- Provides account activities reports to advisors and coaches on a monthly basis
- Annually completes the year-end closing process and submits financial information to the District Office and external auditors as requested

Student Storekeeper

The Student Storekeeper is responsible for collecting and receipting all funds collected by the clubs and sporting events, as well as the running of the student store which sells store supplies and school fan gear. Examples of the duties of the Student Storekeeper includes:

- Records and provides receipts for store sales, fundraisers and donations
- Counts cash (in the presence of a witness) and prepares the daily deposits for the ASB Bookkeeper to take to the bank
- Protects cash so that it is never left unattended and is always kept in a locked safe
- Requests working cash for the cash register and cash boxes at the beginning of each school year and deposits it back into the bank in June
- Reconciles cash each day to the cash register's daily sales report
- Prepares cash boxes for events and insures that the Cash in/Out forms are complete
- Collects all documents supporting fundraisers, gates and concessions such as Fundraising Event Profit forms, Ticket Inventory forms, Tally Sheets, IPad and Square sales reconciliation reports (four year retention period) and submits them to the ASB Bookkeeper
- Counts and reconciles Student Store inventory each month
- Supervises students at all times when working in or visiting the student store
- Annually completes the year-end closing process and submits financial information to the District Office as requested

Budget Monitoring

The budget is one of the most important documents prepared by the student body organization. The budget is the financial plan of operation for the school year expressed in dollars. Each club will develop an individual budget on a Budget Development form as part of the club application process, and annually thereafter for renewal applications. The budget should include a description of the number and types of fundraisers the club will hold. Budgeted expenditures should also be explained. Budgets will be reviewed and approved by a site administrator and the Assistant Superintendent/CBO.

Once the final budget has been approved, the budget should be monitored monthly to determine that the revenues are coming in as estimated and that the expenditures do not exceed the amount authorized in the budget. The budget should be revised for any significant changes in the amount of revenues expected or any anticipated increases in the amount of expenditures.

Budget Reports

The ASB office keeps a regular accounting of all club transactions. Once a month, each club advisor and coach will receive a report that will include all activity for the previous month. This should be reviewed by the club advisor/coach to ensure all transactions are accurate. Contact the ASB office immediately if there is ever a question regarding a transaction or the account in general.

Laws Regarding Food and Students

General Information

Food sales are one of the most popular methods of fundraising, and the most regulated in schools. Various Education Codes, California Code of Regulations, and federal regulations make food sales a complex way to make money. The state and federal governments regulate food sales to protect the categorically funded school nutrition programs and to help ensure good nutrition, which helps students learn. Beverages are considered food and are also subject to restrictions. Several new laws took effect in July 2004, and more became effective in July 2007, creating even stricter standards.

Food Sold During the School Day

The regulations discussed here apply to food and beverages sold to students by students during the school day. Schools participating in the National School Lunch Program, the School Breakfast Program, the Special Milk Program, the Food Distribution Program, or any USDA meal program must follow these regulations. The only other food sales to students that may occur during the school day on school premises are sales by the District's cafeteria program. The laws and regulations allow only limited food sales on campus during the school day, as summarized below. These limitations do not apply to vending machines accessible only to adults, such as in the teachers' lounge.

High schools are permitted to sell during school hours, including the lunch period, provided:

- The food item is one approved by the Food Service Director.
- Only one such organization each school day selling no more than three types of food or beverage items such as chips, popcorn, nuts, cookies, fruit or drinks.
- Any one or more student organizations may conduct no more than four food sales annually; but each four food sales must occur on the same four days during the school year for all organizations.
- The items sold must meet state and federal nutrition guidelines and the District's wellness policy.
- The items sold cannot be the same as those sold by the cafeteria program that day.
- The items sold cannot be prepared on the premises. The intent of this rule is that only commercially prepared and packaged foods are to be sold outside of the food service department. Health department regulations require that food be prepared in a commercial kitchen by qualified staff and is regularly inspected. Allowable foods would

include packaged foods such as allowable chips, nuts, cookies, popcorn and similar items. Foods prepared in private homes and sold on campus are also not allowed. This is intended to exclude barbecues, spaghetti feeds, enchiladas or tamales, ice cream sundaes and similar items, mainly for health reasons. Organizations and individuals selling food on campus are not exempt from health department regulations.

- Any time heat is applied to any food, e.g. hot water to an instant soup. A Food Handler's Health Certificate, valid for one year, is required for all persons preparing, serving, or selling food for student body fundraisers and events on campus. Certificates are to be kept on file in the school office. (California Uniform Retail Food Facilities Law, Chapter 4, Section 113700).
- Under no circumstances can foods not complying with local, state and federal guidelines be sold or served to students during the school day (this includes foods such as candy, gum, fondants, sugary beverages or soda, to name a few).

Food Sold Outside the School Day

Food and beverage sold outside of the school day as part of a fundraiser does not need to adhere to the state and federal nutrition guidelines or District's wellness policy, and is permitted provided the following criteria are met; however, it does need to comply with health department regulations.

- The items are sold by pupils of the school, and
- The sale occurs during a school sponsored event and takes place at the location of that event after the end of the school day, and
- If on school premises, the sale occurs no less than one half hour before the start of the school day or one half hour after the end of the school day, and
- Vending machines and snack bars are not used earlier than one-half hour after the end of the school day.
- Local Health Department regulations are followed.
    - Food is prepared in a commercial prep kitchen, regularly inspected.
    - One person in charge of event maintains a state approved Manager Food Safety Certification.
    - No food brought from home.
    - No potentially hazardous food stored where contamination can occur.

Student Stores

One student group (usually the student council or other school wide representative group) may sell up to three food and/or beverage items daily. Food and beverage sales cannot compete with the school lunch program and must comply with the regulations stated under "Food Sold During the School Day". The District's Director of Food Services can help ensure an understanding of and compliance with all District, state and federal regulations.

Food Served (not sold) to Students (e.g. Banquets and Celebrations)

No food or carbonated beverages or other sugared drinks may be served to high school students from one half hour before the start of the school day until one half hour after the end of the school day. Local Health Department regulations must be followed for all food served to students. (See Health Department and other regulations.)

- No potlucks.
- No food prepared in private homes.
- Anyone handling food for a student event must have a valid Food Handler's Health Certificate.

Approval Process – Food Sales and Food Served

In addition to the approval processes described within this manual or required by the school site, whenever food is planned for a fundraiser, will be served to students or purchased for the student store or snack bars, including competitive food sale days, it must also be approved in advance by the Director of Food Services. Failure to seek proper approval may result in cancellation of the activity.

Health Department and Other Regulations

The following guidelines must be followed anytime food is served or sold to students.

- All food must come from approved sources (facilities approved and inspected by Butte County Department of Environmental Health).
- No homemade foods allowed.
- Readily perishable foods must be refrigerated to 45°F or colder or kept and served hot at 135°F or warmer to prevent the growth of bacteria that can make people sick.
- Refrigeration, dry ice or ice may be used to keep foods cold. Do not keep foods at room temperature if they require refrigeration.

- Cooked foods must be heated to proper internal temperatures prior to service.
- One person in charge of the event maintains a Food Handler's Health Certificate and must be on file in the school office.
- All local and state health codes must be followed to ensure proper cooking, cooling, storing and serving of any food on campus.
- All foods must be protected from contamination.

These are only a small sample of the local and state required guidelines for food handling. The Director of Food Services can help with any questions or requirements for all events.

Student Fees

The subject of student fees, charges, deposits, donations and fundraising related to courses and activities has been at the forefront of public attention locally and nationally and can cause considerable confusion. This section is intended to provide guidance as it relates to ASB clubs. Fees authorized by law and prohibited fees listed within this section are not to be considered a comprehensive list. For more detailed information on student fees, please contact the school site administration or the District's Assistant Superintendent/CBO.

Summary

The California Constitution mandates that public education be provided to students free of charge, unless a charge is specifically authorized by law for a particular program or activity. Since 1874, the California Supreme Court has interpreted this to mean that this entitles students to be educated at the public's expense. The constitutional prohibition against requiring public school students to pay fees or purchase materials for educational activities is codified in Education Code section 60070, and reinforced by Title 5, Section 350 of the California Code of Regulations. Title 5, California Code of Regulations, section 350, specifically states: "A pupil enrolled in a school shall not be required to pay any fee, deposit, or other charge not specifically authorized by law." The State Board of Education has reiterated that no fees are to be charged except where specifically authorized by law. The Attorney General has also made it clear in many of their opinions that school Districts cannot levy fees as a condition for participation in any class, whether elective or compulsory.

This constitutional right of free access encompasses all educational activities, whether curricular or extracurricular, and regardless of whether credit is awarded for the educational activity. The right of free access also prohibits mandated purchases of materials, supplies, equipment or uniforms associated with the activity, as well as the payment of security deposits for access, participation, materials or equipment. Finally, a process that allows for a waiver process for an otherwise mandatory fee, charge or deposit does not render it constitutionally permissible.

Fees Authorized by Law

The following fees, charges and deposits are legally permissible

- Charges for optional attendance as a spectator at a school or District sponsored activity.
- Charges for standardized physical education attire of a particular color and design, but the school may not mandate that the attire be purchased from the school and no

physical education grade of a student may be impacted based on the failure to wear standardized apparel "arising from circumstances beyond the control" of the student.

- Charging for the parking of vehicles on school grounds.
- Charges for the rental or lease of personal property needed for District purposes, such as caps and gowns for graduation ceremonies.
- Lost or damaged books or other District supplies. If a student fails to return school property loaned to the pupil, or willfully cuts, defaces or otherwise injures school property, the parent or guardian is liable for all damages not to exceed amounts specified in law.
- Materials can be sold to a student for property the student has fabricated from such materials for their own use, provided that the price does not exceed the direct cost of the materials used. This applies to classes where an item is taken home by the students, but not when the items remain at school. It does not apply to food in home economic classes which is eaten as part of the course work.
    - This section does not authorize a blanket general fee to cover multiple items, nor does it mean there is an obligation to purchase the item. Whenever students fabricate products, the materials must be furnished free of charge. If the student decides to take a particular item home, the law authorizes the District to sell that item to the student for the cost of the materials. If the student does not want to take an item home, the District keeps the item and cannot charge or otherwise penalize the student.
- Fees for field trips and excursions, principally for transportation, may be charged in connection with courses of instruction or school-related social, educational, cultural, athletic, or school band activities. However, no pupil shall be prevented from making the field trip or excursion because of a lack of sufficient funds.
    - Fees should be collected on a voluntary basis only.
    - No student may be left behind due to insufficient funds, nor may a student be left behind for failing or refusing to participate in fundraisers.
- Fees for school camp programs, such as cheerleading camp. The fee cannot be mandatory and no pupil shall be denied the opportunity to participate in a school camp program because of nonpayment of the fee.

Prohibited Fees

The opinions of the Attorney General indicate that charges may not be levied for the following:

- A deposit for potential lost or damaged school property. The law allows the District to charge students for lost or damaged school property after the fact, but not before the issuance and loss.

- An admission charge to an exhibit, fair, theater or similar activity for instruction or extracurricular purposes when a visit to such places is part of the District's educational program.
- A tuition fee or charge as a condition of enrollment in any class or course of instruction, including a fee for attendance in a summer or vacation school, a registration fee, a fee for a catalog of courses, a fee for an examination in a subject, a late registration or program change fee, a fee for the issuance of a diploma or certificate, or a charge for lodging.
- Membership fees in a student body or any student organization as a condition for enrollment or participation in athletic or other curricular or extra-curricular activities sponsored by the school (ASB cards may be sold to allow discounts or free entrance to games and social events, but not in order to join athletics or other curricular activities).
- Instructional materials (textbooks and workbooks).
- Fees for uniforms for teams sports or cheerleading. A school must provide a free uniform to any student who is a member of the school team in question. Further, the free uniform must be substantially the same uniform as those which are made available for purchase. You can allow students to purchase their own uniforms if they want to purchase uniforms; however, buying a uniform cannot be a requirement to participate in a sport.
- Charging for school supplies that are necessary and mandated for participation in any class.
- Charging for mandated standardized gym suits for physical education classes. A student's grade cannot be affected by not wearing the standardized clothes.
- Fees to enroll and/or participate in activities of career technical student organizations which are part of a career technical class or course of instruction offered for credit. This section applies to activities which occur both during and outside of the regular school day. Fees may not be charged for transportation associated with activities of career technical student organizations.

A fee waiver policy for needy students does not make the fee allowable. Requiring low income students and their families to apply for a waiver is considered discriminatory. The requirement to fill out a waiver discourages many students from attempting to enroll in a class because they are embarrassed to ask for a waiver, but also do not want to put their family in financial distress.

Donations

In 1998 the California Attorney General addressed the issue of donations, and emphasized that the constitutional concerns are alleviated when the raising of private funds is truly voluntary. School Districts, schools, programs and classes can and do seek and accept donations of funds and property, and this practice is permissible as long as it is truly voluntary and in no way a prerequisite to participation in the program or activity. Therefore, any statement or explanation related to a donation that could lead a reasonable person to believe the donation may not be truly voluntary will not be permitted. Examples include but are not limited to a specified minimum amount of a donation, a date by which a donation is due, or a lesser donation amount if funds are received prior to a certain date. Additionally, any statements or actions that exert explicit or implicit pressure on students or parents to make a donation are not permissible, and the reason a student or family does not make a donation is not a subject for inquiry.

Fundraising

As with donations, school Districts, schools, programs and classes can and do engage in fundraising activities and programs, and this practice is also permissible as long as the raising of funds is voluntary. A student who is asked to, but does not raise funds, may not be denied participation in an educational activity. A requirement to raise funds in order to participate, even if there is no mandated amount to be raised, is the same as requiring a fee.

The prohibition on the requirement for an individual student to raise money is to be distinguished from a requirement to attend a fundraising event as an element of participation in an activity, in the same way attendance at practices, games, rehearsals or performances are an expected aspect of participation. For example, expecting the members of the band to attend a fundraising concert that is on its calendar of events does not violate the “free school” guarantee, so long as attendance is the only requirement. Another example is when members of an athletic team are expected to help out with a fundraising sale. Just as a coach can expect players to attend practices and games, the coach can expect players to attend a fundraising event as long as the requirement is to attend rather than to raise money as a condition of participation in the activity or program.

OROVILLE UNION HIGH SCHOOL DISTRICT

ASB Operating Manual Receipt Form

As an Associated Student Body (ASB) club advisor/coach within the Oroville Union High School District, I certify that I have read the Oroville Union High School District ASB Operating Manual. I understand the procedures outlined in this manual and will adhere to its instruction. At any time should I have questions regarding policies or procedures, or the information outlined in this manual, I will contact the school's ASB Advisor, school site Administration ASB Bookkeeper or the District's Assistant Superintendent/CBO for clarification or further instruction.

Signature:_____ **Date:**_____

Printed Name: _____

Name of Club: _____

School: _____

Maintain a copy of this manual for your reference.

Please return this signed receipt form to the ASB Bookkeeper