MT. DIABLO

UNIFIED SCHOOL DISTRICT

MDUSD
Student Activity Funds
Document Templates

MT. DIABLO

UNIFIED SCHOOL DISTRICT

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Application for Student Club

_____ School Year

I. We the students of _____, 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 have as its purpose:

_____

_____

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

IV. We have attached:

a. A copy of the proposed constitution for this club.
b. A copy of the proposed budget for this club for the current school year.
c. Title, powers and duties of the officers and the manner of their election.
d. Scope of proposed activities
e. List of students who are interested in starting this club and interested in becoming members.

Submitted by: _____ (student club representative)

_____	_____	_____
Signature	Title	Date

Submitted by: _____ (student club advisor)

_____	_____	_____
Signature	Title	Date

Approved by:

_____	_____	_____
ASB Student Council President Signature	Title	Date

_____	_____	_____
School Administrator/Principal Signature	Title	Date

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

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School Year: _____

Club: _____

Date: _____

Associated Students - Club Information Sheet

Name of Club Advisor: _____

Names, elected positions, and contact phone numbers of all Club Officers:

Full Name	Club position	Phone number

Day and Time of Club Meetings: _____

Place of Club Meetings: _____

Please attach:

1) A copy of the approved club constitution
2) A copy of the approved club budget for the current school year

Submitted by: _____ (student club representative)

_____ Signature _____ Title _____ Date

Submitted by: _____ (student club advisor)

_____ Signature _____ Title _____ Date

Approved by:

_____ ASB Student Council President Signature _____ Title _____ Date

_____ School Administrator/Principal Signature _____ Title _____ Date

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

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UNIFIED SCHOOL DISTRICT

School Year: _____

Club: _____

Date: _____

Student Council or Club Meeting Minutes

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: _____

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Club: _____

Date: _____

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

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 Title Date

Submitted by: _____ (ASB Club Advisor)

_____ _____ _____

Signature Title Date

Office Use: Recorded in ASB Student Council Minutes on date _____

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

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School Year: _____

Club: _____

Date: _____

Associated Student Body – Club Budget

I. Beginning Balance/carryover from prior year: $ _____

II. Revenues:

Account Description	PY Budgeted Revenue	CY Estimated Revenue
	$	$
	$	$
	$	$

III. Expenses:

Account Description	PY Budgeted Revenue	CY Estimated Revenue
	$	$
	$	$
	$	$

IV. Ending Balance and carryover

Difference between total revenues and expenses: $ _____

Projected ending balance: $ _____

Submitted by: _____ (student club representative)

Signature	Title	Date

Submitted by: _____ (student club advisor)

Signature	Title	Date

Approved by:

ASB Student Council President Signature	Title	Date

School Administrator/Principal Signature	Title	Date

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

Approved by Business Office:

ASB Bookkeeper/Business Office	Title	Date

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School Year: _____

Club: _____

Date: _____

Request to Carry over excess ending balances

Calculation of Excess Carryover:

Total estimated annual expenditures:	$
Multiplied by 20% (recommended carryover):	$
Request carryover:	$

Explanation:

Provide an explanation of the need to carry amounts in excess of the 20% recommendation. Explain how student approval was obtained, and when the club will use the excess funds. Attach additional pages as needed.

_____

_____

_____

_____

Submitted by: _____ (student club representative)

Signature	Title	Date

Submitted by: _____ (student club advisor)

Signature	Title	Date

Approved by:

ASB Student Council President Signature	Title	Date

School Administrator/Principal Signature	Title	Date

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

Approved by Business Office:

ASB Bookkeeper/Business Office	Title	Date

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School Year: _____

Club: _____

Date: _____

Request for Fundraiser Event

Note: to be approved, applications must be submitted at least 4 weeks before the fundraiser.

Applications must be approved by principal/school administrator before the activity/fundraiser.

Proposed Event: _____
Description of fundraiser: _____
Date(s) of event: _____
Club contact: _____
ASB or Club advisor: _____
Location of proposed activity _____

Status of event (circle one) New Event Held previously

Revenue Potential form completed? ❑ Yes ❑ No (complete form if not)

Other background information (such as other schools or clubs that have held similar events)

_____
_____
_____
_____

Submitted by: _____ (student club representative)

_____ _____ _____
Signature Title Date

Submitted by: _____ (student club advisor)

_____ _____ _____
Signature Title Date

Approved by:

_____ _____ _____
ASB Student Council President Signature Title Date

_____ _____ _____
School Administrator/Principal Signature Title Date

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

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School Year: _____

Club: _____

Date: _____

Request for Fundraiser Approval and Revenue Projection

Event: _____

Date of Event: _____

_____

Location of proposed activity _____

Facilities needed: _____

Items to be sold: _____

Date of event (first choice) _____

Date of event (second choice) _____

Time of Activity: From _____am/pm to _____am/pm

Ticket sale price: _____

Cash box required (check one): ❑ Yes ❑ No

Number and Cost of items purchase for sale: _____(qty) @ $_____ = $_____

ASB Purchase order required (check one): ❑ Yes ❑ No

Anticipated expenses: _____

Anticipated income _____

How profit will be used: _____

Revenue analysis is due two weeks after the activity/fundraiser.

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School Year: _____

Club: _____

Date: _____

Event: _____

Date of Event: _____

Submitted by: _____ (student club representative)

Signature	Title	Date

Submitted by: _____ (student club advisor)

Signature	Title	Date

Student Council Recommendation	❑ Yes	❑ No
School Administrator Recommendation:	❑ Yes	❑ No

Reason for disapproval, if applicable:

_____

_____

_____

_____

Approved by:

ASB Student Council President Signature	Title	Date

School Administrator/Principal Signature	Title	Date

Recorded in ASB Student Council Minutes on (date) _____

Fundraiser recorded on master calendar on (date) _____

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School Year: _____

Club: _____

Date: _____

Student Body Fundraising Schedule

Event	Sponsoring Club	New Event	One Time Event	On-going Event	Date of Event	Estimated Gross Revenue	Actual Net Revenue	Club Advisor
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				
		❑	❑	❑				

Approved by:

_____ _____ _____

ASB Student Council President Signature | Title | Date

_____ _____ _____

School Administrator/Principal Signature | Title | Date

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

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School Year: _____

Club: _____

Date: _____

Fundraiser Detail Report

Event: _____

Date of Event: _____

Part I: Revenue	Estimated Sales			Actual Sales			Difference	
Revenues	Qty	Price	Total	Qty	Price	Total	Units	Dollars
Number of Tickets Sold								
Number of Items Sold								
Other Revenues								
Advertising								
Revenue (A)								
Shortages (attach documentation for all)								
Given away								
Lost								
Stolen								
Damaged/returned								
Remaining unsold								
Total losses (B)								
Total Revenue (A-B)								

Part II: Expenses	Estimated Cost of sales			Actual Cost of Sales			Difference	
Expenses	Qty	Price	Total	Qty	Price	Total	Units	Dollars
Cost of Items Sold								
Other Expenses								
Supplies								
Advertising								
Custodial Overtime								
Fees								
Total Expenses								

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School Year: _____

Club: _____

Date: _____

Event: _____

Date of Event: _____

Net Profit for this Activity _____

Submitted by: _____ (student club representative)

_____	_____	_____
Signature	Title	Date

Submitted by: _____ (student club advisor)

_____	_____	_____
Signature	Title	Date

Approved by:

_____	_____	_____
ASB Student Council President Signature	Title	Date

_____	_____	_____
School Administrator/Principal Signature	Title	Date

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

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School Year: _____

Club: _____

Date: _____

Revenue Analysis

Event: _____

Date of Event: _____

	BUDGET	ACTUAL	DIFFREENCE
EXPECTED REVENUE			
Sales quantity x sale price			
Other revenue (donations, sales of ads, other)			
TOTAL REVENUE (A)			
EXPENSES			
Product quantity x cost (per invoice)			
Other expenses (shipping, advertising, other)			
TOTAL EXPENSES (B)			
OTHER (C)			
Items donated or given as prizes (quantity x cost)			
TOTAL PROFIT (A-B-C)			

Submitted by: _____ (student club representative)

_____ Signature _____ Title _____ Date

Submitted by: _____ (student club advisor)

_____ Signature _____ Title _____ Date

Approved by:

_____ ASB Student Council President Signature _____ Title _____ Date

_____ School Administrator/Principal Signature _____ Title _____ Date

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

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School Year: _____

Club: _____

Date: _____

Sales Tally Sheet

Fundraiser: _____

Date of Fundraiser: _____

(A) Description of Item Sold	(B) Tally Mark (one for each item sold)	(C) Tally Count	(D) Individual item sale price	(E) Extended Total (total of C multiplied by D)
			$	$
			$	$
			$	$
(F) Grand Total sum of all extended values in column (E)				$
(G) Cash Receipts cash count of total cash from sales				$
(H) Difference if (F) does not equal (G) research and resolve by checking inventory and cash receipts				$

Submitted by: _____ (student club representative)

_____ Signature _____ Title _____ Date

Submitted by: _____ (student club advisor)

_____ Signature _____ Title _____ Date

Approved by:

_____ ASB Student Council President Signature _____ Title _____ Date

_____ School Administrator/Principal Signature _____ Title _____ Date

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

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School Year: _____

Club: _____

Date: _____

Associated Student Body – Ticket Sales Report

Event: _____

Date of Event: _____

Name of Ticket Seller/Event Coordinator: _____

Starting Ticket Number: _____

Ending Ticket Number _____

Signature of Ticket Seller/Event Coordinator _____

Total Tickets Sold: _____ @ $ _____ = $ _____

Starting Ticket Number: _____

Ending Ticket Number _____

Total Tickets Sold: _____ @ $ _____ = $ _____

Starting Ticket Number: _____

Ending Ticket Number _____

Total Ticket Sales $ _____

Cash Box Total $ _____

Over/Short* $ _____

*Explanation of Over/Short: _____

Submitted by: _____ (student club representative)

_____ Signature | _____ Title | _____ Date

Submitted by: _____ (student club advisor)

_____ Signature | _____ Title | _____ Date

Approved by:

_____ ASB Student Council President Signature | _____ Title | _____ Date

_____ School Administrator/Principal Signature | _____ Title | _____ Date

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

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School Year: _____

Club: _____

Date: _____

ASB Cash Count

Event: _____

Date of Event: _____

Name of person completing form _____

(A) Denominations		(B) Number of Bills or Coins	(C) Total Amount Collected (A multiplied by B)	
Nickels	0.05			
Dimes	0.10			
Quarters	0.25			
Other				
Singles	1.00			
Fives	5.00			
Tens	10.00			
Twenties	20.00			
Other				Totals from tape
	Total amount of all cash		$	$
	Total amount of all checks		$	$
	Total amount of all cash and checks		$	$
(Pre-record amount and initial the amount of change funds received)		Less startup change fund amount	$	
	Total net amount of all cash and checks		$	

Supporting documentation (include with this form)

Cash register: report of ticket/item sales, unused tickets

Prenumbered receipt book: cash register tape, receipt copies

Tally sheet: receipt book(s), tally sheets

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School Year: _____

Club: _____

Date: _____

Event: _____

Date of Event: _____

Cash count performed by: _____

Signature | Title | Date

Cash count performed by: _____

Signature | Title | Date

Cash count verified by ASB Bookkeeper _____

Signature | Title | Date

Submitted by: _____ (student club representative)

Signature | Title | Date

Submitted by: _____ (student club advisor)

Signature | Title | Date

Approved by:

ASB Student Council President Signature | Title | Date

School Administrator/Principal Signature | Title | Date

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

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School Year: _____

Club: _____

Date: _____

Donation to Associated Student Body

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.)

_____

Purpose of the donation (ASB Organization, school, 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 items to the district's business office with this form. Explain below whether the donation is for the school or a specific district program.

Report prepared by: _____

Signature _____ Title _____ Date _____

Verified by ASB Bookkeeper: _____

Signature _____ Title _____ Date _____

Donor: _____

Signature _____ Title _____ Date _____

Submitted by: _____ (student club representative)

Signature _____ Title _____ Date _____

Submitted by: _____ (student club advisor)

Signature _____ Title _____ Date _____

Approved by:

ASB Student Council President Signature _____ Title _____ Date _____

School Administrator/Principal Signature _____ Title _____ Date _____

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

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School Year: _____

Club: _____

Date: _____

Student Activity Funds Expenditure Approval

Information about expenditure	Information about Employee to be reimbursed
Date of fundraiser (if any)	Employee Name
Name of fundraiser (if any)	Employee Address

Description of items purchased	Quantity	Unit Price	Total Amount
	Subtotal		
	+ estimate sales tax		
	+ estimated shipping		
	Total		

Submitted by: _____ (student club representative)

Signature _____ Title _____ Date _____

Submitted by: _____ (student club advisor)

Signature _____ Title _____ Date _____

Approved by:

ASB Student Council President Signature _____ Title _____ Date _____

School Administrator/Principal Signature _____ Title _____ Date _____

All signatures must be obtained before disbursement of funds from the Student Activity Funds account.

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

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Appendices

Appendix 1: Instructions for Structuring a Meeting

Appendix 2: Internal Controls Checklist by Job Responsibility

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Associated Student Body – Instructions for Structuring Meetings

Step		Details
1. Call to Order		The meeting is called to order by the president, who rises and says, "The meeting will please come to order."
2. Roll Call		To determine if a quorum is present (a minimum representative sample of the club membership)
3. Minutes		The minutes of the last meeting are read and approved if correct. Example: The president says, "The secretary will read the minutes of the last meeting." After the reading, the president asks, "Are there any corrections or additions to these minutes?" "If not, they stand approved as read." If there are corrections, the president informally directs corrections be made. "The minutes are approved as corrected." The secretary signs the minutes, "Respectfully submitted." They may be initialed by the president.
4. Reports of Officers		The president makes announcements by reading the president's report. The secretary informs the group of any communications the group has received. Each communication should be handled by a main motion before another is read. The treasurer reports on receipts and expenses paid. These are "received and placed on file." No vote is taken on reports "placed on file."
5. Reports of Committees		The president calls for reports of standing and special committees to make the report. After the report is read, the president says "This report will be placed on file. Any action required in this report will be taken care of under the proper order of business.
6. Unfinished Business		This is any business postponed from a previous meeting. Discussion follows the motion and then a vote is taken.

7. New Business		This includes any ideas not presented previously. It is moved and discussed by the members. Example: President states, "We are now ready for the new business of the meeting, which includes the decision about the admission fee for the party. Will someone make a motion so that we may discuss the question?" Member says: "I move that the admission fee for the party be fifty cents." Second member: "I second the motion." President: "It has been moved and seconded that the admission fee for the party be fifty cents. Is there any discussion?" Discussion follows. One member calls "Question," which means that the president must ask, "Are you ready for the question?" (Ready to vote). Or the president acts on personal initiative and, if there are no objections, brings the matter to a vote.
8. Announcements		Announcements are shared about committee meetings or other items of interest
9. The Program of the Meeting		Guest speaker, movie, presentation
10. Recap		Reminder of the next steps/tasks assigned
11. Adjournment		This happens after a motion to adjourn is made and carried (or if business is finished). The presiding officer declares the meeting adjourned.

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Student Activity Funds – Internal Controls Checklist by Job Responsibility

A "no" response to any of the following questions may indicate an internal control weakness. The district should perform a self-evaluation, investigate all potential weaknesses, and ensure that controls are implemented to the weaknesses ("no" answers) are eliminated and will no longer result in internal control issues.

District Business Office Employees

1. Does the district have a comprehensive board policy and administrative regulations that provide rules and regulations for ASB governance and operations?	Y	N	n/a
2. Does the district have a comprehensive ASB manual with detailed procedures?	Y	N	n/a
3. Has the FCMAT *ASB Manual* been adopted as part of the district's ASB policies and procedures?	Y	N	n/a
4. If the district has a comprehensive manual, handbook, or other list of allowable and prohibited activities, fundraisers, expenditures, etc., is it reviewed and updated, if necessary, at least annually?	Y	N	n/a
5. Does the district's update of its manual, handbook, or other list of allowable and prohibited activities, fundraisers, expenditures, etc. address areas of concern identified in the previous year's audit?	Y	N	n/a
6. Does the business office provide annual ASB training for all school and district employees who work with ASB activities, and retain a signed and dated training attendance log as proof that employees received training?	Y	N	n/a
7. Do business office staff members periodically (at least annually) visit each school to provide support and to review the ASB procedures used at the school?	Y	N	n/a
8. Has the district ensured that school employees and students know whom to call in the district's business office if they have questions or concerns about ASB and are unable to get answers at the school?	Y	N	n/a
9. Has the business office taken immediate action to correct annual audit findings related to ASB activities? Are the schools involved in developing action plans to ensure that the findings do not recur?	Y	N	n/a

10. Are all proposed fundraising events approved by the governing board or its designee at the beginning of each school year? Is this list updated throughout the year?	Y	N	n/a
11. Does the business office's sales tax report include the sales and use tax for the student store and other purchases?	Y	N	n/a
12. Before any disbursement is issued to any independent contractor, does the business office have on file a valid and signed IRS Form W-9, Request for Taxpayer Identification Number and Certification?	Y	N	n/a
13. Does the business office issue forms 1099s for all independent contractors paid with ASB funds?	Y	N	n/a
14. Has the business office developed and/or adopted standard forms, processes and systems for ASB operations districtwide?	Y	N	n/a
15. Does the business office receive and review periodic financial statements from the ASB organizations and sign and date that they have reviewed these documents	Y	N	n/a
16. Does the business office review the monthly bank reconciliations from the school ASBs?	Y	N	n/a
17. Does the district have access to an independent third-party fraud reporting whistleblower website and telephone hotline?	Y	N	n/a
18. Are all involved with ASB aware of the whistleblower website and telephone hotline?	Y	N	n/a

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Principal/School Administrator

The principal/school administrator is the primary manager and responsible person at a school. This is where the ultimate responsibility lies for all activities on campus, from academic programs and athletic events to parental communication and engagement. Many principals/school administrators delegate the responsibility and authority for ASB coordination and management to another responsible employee, such as a vice principal, activities director, ASB advisor, club advisor, teacher, or other staff. This varies by school level, school size, and other policies and procedures the governing board may have.

Some items listed as internal control questions for the principal/school administrator are equally important for the ASB advisor with delegated responsibilities.

The questions below that are more relevant to secondary schools or to schools with organized ASBs contain the notation "(Secondary)."

1. At the beginning of each year, do you spend time at a staff meeting discussing ASB issues, operations, and internal controls at the school (e.g., what is allowed and what are the procedures)?	Y	N	n/a
2. Do you spend time each month discussing ASB activities with the ASB bookkeeper, particularly problems that might be developing?	Y	N	n/a
3. Do you report any questionable or suspicious activities to the district's business office for possible investigation?	Y	N	n/a
4. Do you verify that only ASB funds are maintained in ASB bank accounts? ASB bank accounts should not include school-connected organization (PTA or booster club) money, donations to non-ASB entities, or charitable funds.	Y	N	n/a
5. Is a formal application required from any students who want to establish a new club at the school? (Secondary)	Y	N	n/a
6. Is each club advisor a certificated employee of the district?	Y	N	n/a
7. Do the student council and all clubs have a constitution and bylaws that establish the policies and rules for student governance of the council or club? (Secondary)	Y	N	n/a
8. Are all clubs required to prepare and maintain minutes of all club meetings, with all necessary items noted? (Secondary)	Y	N	n/a
9. Are the student council and each club required to prepare, adopt and monitor a budget for the fiscal year? (Secondary)	Y	N	n/a
10. Do you ensure that only preapproved, allowable expenses are paid from ASB funds?	Y	N	n/a
11. Do you use a preapproved purchase order form with one required approval signature (unorganized) or three required approval signatures? (Secondary)?	Y	N	n/a

12. Are purchase orders dated and approved before the item is purchased?	Y	N	n/a
13. Do you ensure that students approve expenditures and that adults (teachers, advisors) are not making the decisions?	Y	N	n/a
14. Are students the primary decision makers? (Secondary)	Y	N	n/a
15. If food is sold in the student store, has it been approved by the director of food services?	Y	N	n/a
16. Are all food-related activities (e.g., fundraisers, vendor food services, bake sales) discussed and approved by the director of food services?	Y	N	n/a
17. Do you verify that all ASB bank accounts are reconciled monthly within two weeks of receipt of the bank statement?	Y	N	n/a
18. If bank account reconciliations are not performed within two weeks of receipt of the bank statement, is a reconciliation completion promise date obtained and followed up on to ensure the bank reconciliation is completed?	Y	N	n/a
19. Are you one of the individuals authorized to sign ASB checks? Who are the other approved signers?	Y	N	n/a
20. Do you know whom the board has approved to sign contracts? Up to what amount?	Y	N	n/a
21. Do you review the bank reconciliations each month and initial the bank statement as well as the reconciliation as evidence of your review?	Y	N	n/a
22. If you clearly delegated specific responsibilities and authority to an ASB advisor or advisors, do you meet regularly to coordinate and collaborate regarding school needs and activities?	Y	N	n/a
23. Is there a secured fireproof safe at the school with limited access that can hold all cash receipts until deposit?	Y	N	n/a
24. Are bank deposits made within a few days of receipt, or at least weekly?	Y	N	n/a
25. Do you review ASB financial reports monthly?	Y	N	n/a
26. Are you making sure that funds counted at fundraisers and by the bookkeeper are always counted with at least one witness?	Y	N	n/a

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ASB Advisor

The ASB advisor is a vital contributor to the success of all ASB operations.

In numerous secondary schools, the principal/school administrator has delegated significant responsibility and authority to the ASB advisor. When this is the case, several of the items identified above as internal control questions for the principal/school administrator apply to the ASB advisor**.**

1. Have the district staff and/or the principal/school administrator adequately explained your responsibilities?	Y	N	n/a
2. Do you know where to go for help if you have questions about ASB policies or procedures?	Y	N	n/a
3. Are you a certificated employee of the district?	Y	N	n/a
4. Do you ensure that careful minutes are taken at each club meeting, with all necessary items noted?	Y	N	n/a
5. Do you help your club(s) prepare and monitor an annual budget?	Y	N	n/a
6. Do you monitor spending during the year to ensure that the club will not end the year with a large carryover balance or a negative balance?	Y	N	n/a
7. Do you work with clubs to ensure that fundraisers are appropriate and preapproved and that adequate internal controls are in place to make them successful?	Y	N	n/a
8. Do you work with the students to establish and implement control procedures for cash receipts at each fundraising event?	Y	N	n/a
9. Are a fundraiser approval form and a revenue potential form used to document the purpose of each fundraiser and to estimate or project revenue and expenses?	Y	N	n/a
10. Do you ensure that cash receipts are given to the ASB bookkeeper either immediately or as soon as possible after the fundraising event?	Y	N	n/a
11. Do you ensure that those responsible for the fundraising event have had at least two people count all funds raised and that both individuals sign and date the fundraising cash collection form?	Y	N	n/a
12. Do you ensure that a second person is always present to count the cash receipts and do both individuals sign and date the form indicating that the count of funds is accurate?	Y	N	n/a
13. After funds are counted and ready to be transported to the bank, do you ensure that those funds are transported with a witness?	Y	N	n/a
14. Do you keep duplicate copies of forms that are part of the financial process (e.g. cash count form, fundraiser approval form, revenue	Y	N	n/a

potential form, ticket control form, budget, and purchase order form)?			
15. Do you understand what types of expenses ASB funds are allowed to be used for?	Y	N	n/a
16. Are you one of the individuals who preapproves expenditures (with a student representative and the principal/school administrator) using a purchase order?	Y	N	n/a
17. Do you review ASB financial reports monthly?	Y	N	n/a
18. Are you one of the authorized signers of the ASB checks? Who are the other approved signers?	Y	N	n/a
19. If you are the advisor for the student store, are additional internal controls in place, such as a comparison of sales to inventory, periodic inventory of goods, and review of pricing policy?	Y	N	n/a
20. Does the district provide you with training opportunities on ASB-related topics throughout the year?	Y	N	n/a

MT. DIABLO

UNIFIED SCHOOL DISTRICT

ASB Bookkeeper

Many accounting functions need to be performed for ASB operations. Ideally, a person with adequate time, technical skills and knowledge will be assigned to perform those functions. The employee performing the following tasks may not have the official title of ASB bookkeeper, but for the purposes of this checklist, that is the title used for the person who performs the ASB Accounting functions at the school.

1. Do you have enough time to devote to ASB recordkeeping?	Y	N	n/a
2. Do you provide each club with information on the revenues and expenses to date each month? Is this also provided to the ASB advisor, principal/school administrator and ASB treasurer? (Secondary)	Y	N	n/a
3. Do you understand the internal controls needed for cash receipts from each type of fundraising event?	Y	N	n/a
4. Do you ensure that students and staff establish cash receipt control procedures for each fundraising event?	Y	N	n/a
5. Do you maintain an adequate stock of supplies for cash receipt control procedures, such as prenumbered tickets, prenumbered receipt books, and duplicate cash count forms?	Y	N	n/a
6. Do you ensure that the advisors submit the documents for each fundraising event in addition to the cash collected? These documents include reports on tickets issued and other items.	Y	N	n/a
7. Do you ensure that all cash count forms for fundraising and for all events where funds are collected are completed and signed before you take custody of the deposit?	Y	N	n/a
8. If a startup cash change box is issued, does the person(s) receiving the change count the startup cash in front of the ASB bookkeeper and sign indicating that the startup amount is accurate?	Y	N	n/a
9. Is cash deposited into the bank account within a few days, but at least weekly, after it is collected and received?	Y	N	n/a
10. Are all expenses approved in advance?	Y	N	n/a
11. Do you have copies of the signed purchase orders?	Y	N	n/a
12. Is the purchase order dated and approved before the purchase?	Y	N	n/a
13. Are the checkbook and the check stock stored in a locked file cabinet or in a securely installed fireproof safe?	Y	N	n/a
14. Is there a log that identifies the individuals who have access to the ASB safe?	Y	N	n/a
15. Are expenses paid only with an original invoice and a document that verifies that the goods were received?	Y	N	n/a
16. Are two signatures required on all checks? Are there backup signers?	Y	N	n/a

17. Are you excluded from signing checks? (this helps ensure segregation of duties and proper internal controls).	Y	N	n/a
18. Are checks written to vendors and employees and never to cash?	Y	N	n/a
19. Is a record maintained of all equipment purchased with ASB funds?	Y	N	n/a
20. Is there a process to determine whether a worker is an employee or an independent contractor?	Y	N	n/a
21. Are all employees who perform work for the ASB paid using the district's payroll system and then invoiced to ASB?	Y	N	n/a
22. Is an IRS Form W-9, Request for Taxpayer Identification Number and Certification, obtained from all independent contractors before they are paid?	Y	N	n/a
23. Do you reconcile all bank accounts monthly within two weeks of receipt of the bank statement?	Y	N	n/a
24. Are all outstanding deposits and checks identified and do they clear the bank within two or three days?	Y	N	n/a
25. If any journal entries or transfer entries are part of the bank reconciliation, are those entries authorized?	Y	N	n/a
26. Does the district provide ASB-related training opportunities for you throughout the year?	Y	N	n/a
27. Is there a knowledgeable contact person in the business office to answer your questions and help you?	Y	N	n/a
28. Is the ASB recordkeeping computerized? If so, is the accounting software adequate to meet the needs of the district and clubs?	Y	N	n/a
29. Is the computer on which the ASB accounting software resides user ID and password protected?	Y	N	n/a
30. Is the ASB accounting software protected by requiring a user ID and password for access?	Y	N	n/a
31. Are ASB computer and accounting software passwords safeguarded, not given out, and changed periodically?	Y	N	n/a
32. Are only ASB receipts deposited into the ASB account (e.g., not library fines or principal's/school administrator's discretionary accounts)?	Y	N	n/a
33. Do people listen to you when you express concerns about expenditures or other items?	Y	N	n/a

34. When money is brought to you from fundraisers, are you given time to count it in the person's presence, and do both you and the other person sign and date the cash count form indicating that both counts are the same?	Y	N	n/a
35. After funds are counted and ready to be transported to the bank, do you transport the funds with a witness?	Y	N	n/a

MT. DIABLO

UNIFIED SCHOOL DISTRICT

Resources

FCMAT: Fiscal Crisis & Management Assistance Team

https://www.fcmat.org/

FCMAT ASB Manual

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