



Associated/United Student Body Training

For Administration & Activity Directors

Presented by **Tony Carrillo** and **Lesley Nichols** — PSUSD Fiscal Services

Purpose of This Workshop

Answer Your Questions

Address ASB/USB roles and responsibilities as they relate to management-level positions at your site.

Share Good Practices

Discuss a top-down approach to running an effective and compliant student body program.

Clarify the Dos and Don'ts

Identify what is and isn't appropriate for ASB/USB activities, spending, and governance.

Define Responsibilities

Clarify the distinction between District-level and Site-level responsibilities.



Roles and Responsibilities

The governing board is ultimately responsible for all district activities — including student organizations. The Superintendent ensures board policies are implemented. The District's Business Office (Fiscal Services) provides general oversight and support, including:

Information & Support

Serve as a resource, answer questions, and assist with audit reviews and findings.

Annual Training

Provide yearly training to keep sites informed and compliant with current standards.

Financial Review

Review financial reports and bank reconciliations submitted by each site.

Policy & Procedures

Review and revise policies to ensure student activities remain appropriate and support student success.



Site Administrator: Organized ASB/USB

1 Communicate & Enforce

Ensure all policies and procedures are clearly communicated to staff and students and consistently enforced.

2 Establish Student Council & Club Structure

Ensure a student council exists and that every club has a certificated advisor. Review and approve club constitutions and ensure meeting minutes follow FCMAT guidelines.

3 Supervise & Review

Provide supervision to advisors and the bookkeeper. Review budgets, financial reports, and bank reconciliations regularly.

4 Oversee Fundraising & Cash Controls

Approve all fundraising events in advance, ensure funds are spent lawfully, and verify proper cash control procedures are established and followed. Report any suspected fraud or abuse to the business office.

ASB/USB Advisor & Club Advisors



Key Duties

- Provide guidance and direction to students throughout the year.
- Oversee election/selection of officers and committee chairs; ensure they understand their duties.
- Confirm every club has and follows a constitution and/or bylaws.
- Approve activities and expenditures alongside student representatives.
- Help prepare and review budgets, financial reports, and transactions.
- Ensure proper cash control procedures are always followed.
- Report suspected fraud or abuse to the business office immediately.

ASB Bookkeeper Responsibilities

1

Receipts & Deposits

Count, confirm, document, and safeguard all receipted funds — then deposit them in a timely manner.

2

Financial Records

Prepare and maintain financial records in strict accordance with district policies and procedures.

3

Expenditure Authorization

Ensure all expenditures have proper authorizations and that payments are processed on time.

4

Internal Controls

Know and follow all policies, procedures, and internal controls related to ASB operations.

5

Fraud Reporting

Report any suspected fraud or abuse to the business office without delay.



Unorganized ASB: Site Administrator Role

When students do not govern themselves, the site administrator assumes **full responsibility** for all ASB activities. Key duties include:

→ Assign & Supervise Staff

Designate a school staff member to perform all financial tasks related to ASB and provide direct supervision.

→ Review Bank Reconciliations

Receive and review the monthly bank reconciliation to confirm accuracy and catch discrepancies early.

→ Manage Fundraising Decisions

Decide how many fundraising events to hold each year and determine how raised funds will be spent — always in accordance with applicable laws and district policy.

→ Partner with Business Office

Work with Fiscal Services to receive training, implement sound business practices, maintain internal controls, and resolve any audit findings.

Biggest Risks: Fraud, Abuse & Human Error

The ARC Method: Separation of Duties

Use the ARC framework to ensure no single person holds two or more of these roles. If they do, the potential for fraud exists and procedures must be revised.

A — Authorization

Who reviews and approves transactions?

R — Recording

Who records financial transactions?

C — Custody

Who physically handles the money?

Constitution

Outlines fundamental principles — membership, elections, finances, and discipline.

Bylaws

Detailed rules governing day-to-day operations of the organization.

Governing Documents: Are They Current?

All clubs must have a constitution, bylaws, or both. These must be reviewed annually, revised as needed, and kept as a permanent record.

General Business Practices & Internal Controls

Chapter 5



Segregation of Duties

Divide financial responsibilities to prevent any one person from controlling a full transaction cycle.



Checks & Balances

A system of mutual oversight where transactions are verified by more than one party.



Staff Cross-Training

Ensure multiple staff members are familiar with key financial processes for continuity.



Pre-Numbered Documents

Use pre-numbered forms and tickets to create an auditable paper trail for all transactions.



Asset Security & Timely Reconciliations

Secure all physical assets and reconcile accounts monthly. Maintain accurate inventory records and a comprehensive annual budget.

[illegible]

Carryover Policy: Funds raised by students should be spent on those same students during the same school year. Carryover must be minimal or have a clearly defined, student-approved purpose.

Accounting & Financial Management

Chapter 7 — Financial Reports

Balance Sheet

A summary of assets and liabilities — including bank balances and inventory — at a point in time.

Profit & Loss

Compares revenue and expenses to show financial activity over a given reporting period.

Who Reviews Financial Reports?

Site Administrator

Must review and sign all financial reports for approval throughout the year and ensure required submissions reach the District's business office.

Student Council

Must formally approve monthly and annual financial reports — with approval documented in meeting minutes.

Bank Accounts & Financial Safeguards

Chapter 7 — continued



Board Approved

All accounts must be approved by the PSUSD Board of Education before use.



Dual Signatures

Two signatures are required on all checks — no exceptions.



Monthly Reconciliation

Accounts must be reconciled monthly, within two weeks of statement closing. Reviewed by the advisor, administrator, and Fiscal Services.



Timely Deposits

Deposits must be made regularly and on schedule — never allowed to accumulate.



Do NOT commingle funds. No PTA, Booster, Foundation, or personal funds may be mixed with ASB/USB accounts. Never deposit ASB/USB funds into a personal account.



Fundraising Requirements

Chapter 8



Educational & Non-Conflicting

Fundraisers must contribute to the educational experience and must not conflict with existing educational programs.



Voluntary Participation

Student participation must always be voluntary. Students who choose not to fundraise cannot be excluded from activities.



Benefit the Whole Group

Proceeds must benefit the entire ASB or club — funds cannot be attributed to individual students based on their personal fundraising amounts.



Pre-Approved & Documented

All fundraisers must be approved *before* the event. Cash overages or shortages must be fully researched by two parties. Unresolved items must be documented and escalated.

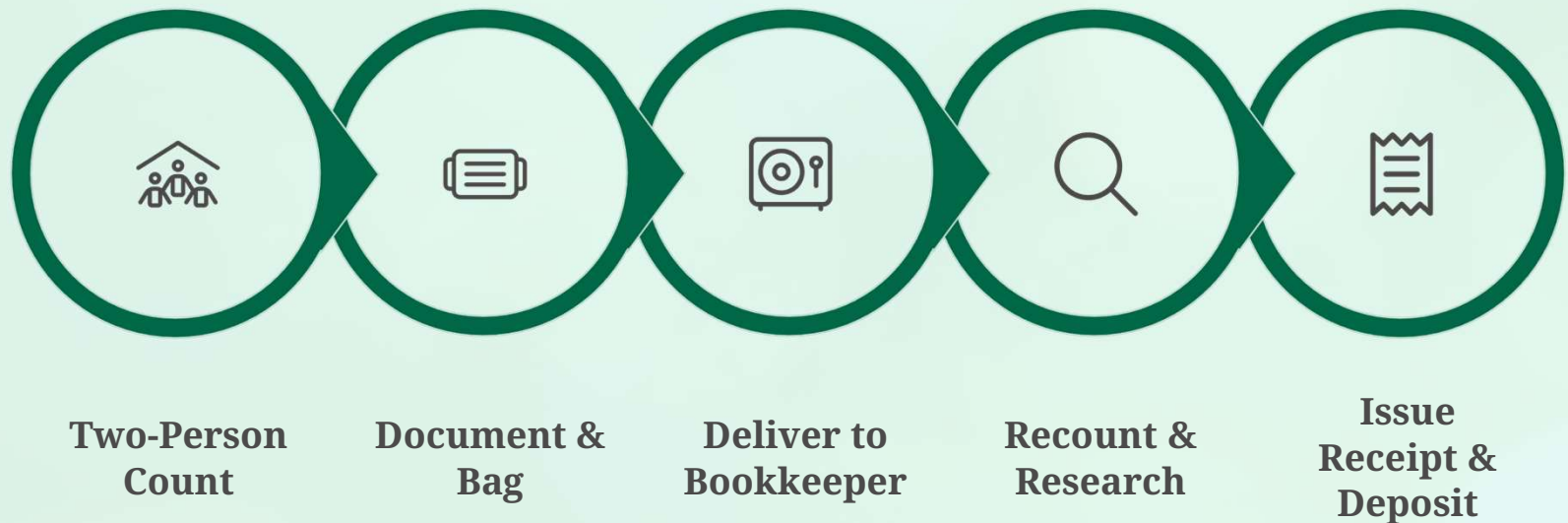
Cash Receipt Management

Chapter 13 — Control Procedures by Event Type

Control Procedure	Types of Events
Prenumbered Tickets + Ticket Control Form	Dances, entertainment events, car washes, athletic events, festivals
Cash Register	Student store, concession stands
Prenumbered Receipt Books	Most sale activities
Tally Sheets	Dances, car washes, bake sales
Inventory Control	Vending machines, candy sales
Cash Box + Cash Count Form + Tamper-Evident Bank Bag	Any event

Cash Receipt: Collection to Deposit

Chapter 13 — continued



⊗ **Never leave cash unattended — even for a short time.** Always lock it up immediately and keep two people involved at every step.



Allowable Expenses: What's Required

Chapter 14 — Allowability of Expenditures

All expenditures must meet the following criteria and follow the proper approval workflow:



Complies with district policy



Benefits the entire student body or group



Supports the purpose of the student organization



Voted on and recorded in the minutes*

***For an unorganized ASB the approval comes from the designated trustee (principal)**

Required forms: **Activity Request Form** → **Payment Request Form** → **Purchase Order**. Purchases should reflect something students genuinely want and have approved.

Prohibited Purchases

Chapter 14 — continued

The following are **not** allowable uses of ASB/USB funds:

- Salaries or supplies that are the district's responsibility
- Repair/maintenance of district-owned facilities or equipment
- Articles for the personal use of district employees
- Expenses for faculty meetings or parent-teacher organizations (PTA, boosters)
- Large awards (unless specified in board policy)
- Gifts of any kind, including gift cards or certificates*
- Employee appreciation meals
- Employee clothing or attire
- Donations to other organizations (except in special circumstances)
- Donations to families or students in need — regardless of how worthy the cause
- Cash awards or gift cards/certificates to anyone — internal controls cannot be established

*Gift cards may only be used as student awards when allowed by board policy and funded through an approved fundraiser. They must be secured like cash and tracked on an inventory log that includes the recipient, date, and amount.

Donations from Others

Chapter 14 — continued

Acknowledge & Record

Have the ASB/USB executive council formally acknowledge and accept all gifts and donations — and document acceptance in the meeting minutes.

Notify Business Services

Contact **Keiry Lambert** in Business Services at (760) 883-2710 ext. 4806052 or KLambert@psusd.us for all donations received.

Types of Donations

Donations may include cash, equipment, or supplies. Confirm that the item is something the organization wants and that it is acceptable to Risk Management before accepting.

Scholarships & Trust Funds

Chapter 14 — continued



Key Requirements

- The ASB/USB executive council may accept scholarships and trusts from outside donors with governing board or authorized designee approval.
- Donor conditions must be documented in writing, and scholarships must have clear selection criteria. Donations earmarked for a specific student should not be accepted.
- Scholarship funds must be accounted for separately in a dedicated ASB/USB trust account and used exclusively for scholarship purposes.
- Scholarships funded through student fundraising require specific governing board approval; funds from unrelated clubs or accounts may not be used.
- Scholarship checks may not be paid directly to the recipient. Checks must be payable to an institution of higher learning or college bookstore for tuition, books, or supplies.

Activity Requests — Organized ASB

All activity requests for organized ASB must be submitted using the official online form before the event takes place.

Activity Request Form

School Site:	Requester:
Activity/Fundraiser/Purchase Request #:	

Each *Request* must be submitted at least two weeks before event. *Requests* submitted inside of two weeks will not be considered, and the event will not be permitted to take place.

Organization Name: _____ Advisor Name: _____
"I understand and agree to all timelines and conditions of this Request." Requester's Signature _____

Event Type: Activity and/or future purchase: _____ Fundraiser: _____ Using Vendor? No Yes Vendor(s): _____ When applicable, administration must approve all vendor agreements by signing below. Is a vendor agreement needed? Principal/Designee Signature _____ Date _____
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Date(s) Requesting: From _____ To _____
Setup time: _____ Event Duration: _____ Teardown time: _____
Location: _____ (Complete Use of School Facility if event is held on campus.)
Purpose: _____
Using Security? No Yes How many? _____ Need Custodial? No Yes (both paid for by organization)
Spending Organization Funds? No Yes (Approved Payment Request form required for payments to vendors or staff)
*Please use comment section below for any special requests, such as set up/tear down needs, etc.

Important Note: No invoices or reimbursements will be paid, or receipts accepted without a pre-approved Payment Request Form on file. Because of timeline requirements, if an Activity Request and Payment Request are needed for the same event, the Activity Request must have already been approved the previous week in order for the Payment Request to be considered.	
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Revenue Potential
Complete items below if any money is to be collected at any time during or for the activity:

1. Est. total expenses, inc. tax: \$ _____	4. Average selling price per item or service \$ _____
2. Est. number of items or services to be sold: _____	5. Potential collection to deposit (#2x#4) \$ _____
3. Items or services to be sold: _____	6. Potential profit after expenses (#5-#1) \$ _____

Special Requests

Organization Approval

The decision by any student organization to spend its funds must be recorded in Club Minutes and made available for audit.
"I hereby certify that the _____ Club approved by a quorum of members the above Request at a meeting held on the _____ day of _____, _____."

Club Treasurer Signature _____ Club President Signature _____
Club Advisor Signature _____

ASB FORMAL ACTION	
Approved Not Approved Tabled (until _____) If "Tabled" or "Not Approved," the reason is as follows: _____	
"I hereby certify that the Student Council took action on the above Activity Request at a formal meeting held on the _____ day of _____, _____"	
Day _____ Month _____ Year _____	ASB Treasurer Signature _____
ASB Director Signature _____	ASB President Signature _____
Principal/Designee Signature _____	Facility Administrator _____

Actual Revenues
Complete section below if any money was collected at any time during or for the activity:

1. Actual revenue: \$ _____	Date deposited: _____
2. Actual expenses: \$ _____	Actual number of items/services sold (if applicable): _____
3. Net profit \$ _____	

All payment requests for organized ASB must be submitted through the official online form. Requests require proper authorization before any payment is issued. Ensure all signatures and supporting documentation are attached before submission.

[illegible]**PURPOSE FOR WHICH SUPPLIES OR SERVICES LISTED ABOVE ARE NEEDED:**

ORGANIZATIONAL APPROVAL

ASB FORMAL ACTION

Approved Not Approved Tabled (until _____) If "Tabled" or "Not Approved," the reason is as follows:

"I hereby certify that the Student Council took action on the above Activity Request at a formal meeting held on the

_____ day of _____, _____
Day Month Year

ASB President Signature _____ ASB Director Signature _____

Principal/Designee Signature

Request Forms — Unorganized ASB

Activity Request Form

Use the dedicated unorganized ASB form to submit activity requests for approval prior to any event.

Palm Springs Unified School District
Unorganized ASB
Activity/Fundraiser Request

Each Request must be submitted at least two weeks before event. Requests submitted inside of two weeks will not be considered, and the event will not be permitted to take place.

Organization Name: _____

"I understand and agree to all timelines and conditions of this Request." Principal Signature _____

Event Type: _____

Activity: _____

Fundraiser: _____

Using Vendor? ☐ No ☐ Yes Vendor(s): _____

Administration must approve all vendor agreements. Have Administrator sign below before turning in Request.

"I hereby authorize the use of listed vendor(s)." _____

Principal/Designee SignatureDate

Date(s) Requesting: From _____ To _____ Hours _____

Location: _____ (Complete Use of School Facility if event is held on campus.)

Purpose: _____

Using Security? ☐ No ☐ Yes How many? _____ (Organization pays for own security.)

Spending Organization Funds? ☐ No ☐ Yes (Complete Payment Request if spending any money, inc. reimbursements.)

Important Note: No invoices or reimbursements will be paid, or receipts accepted without a pre-approved Payment Request Form on file. Because of timeline requirements, if an Activity Request and Payment Request are needed for the same event, the Activity Request must have already been approved the previous week in order for the Payment Request to be considered.

Revenue Potential

Complete items 1-6 if any money is to be collected at any time during or for the activity:

1. Est. total expenses, inc. tax: \$ _____

4. Average selling price per item or service \$ _____

2. Est. number of items or services to be sold: _____

5. Potential collection to deposit (#2x#4) \$ _____

3. Items or services to be sold: _____

6. Potential profit after expenses (#5-#1) \$ _____

Organization Approval

Day _____ day of _____ Month _____ Year _____

Principal/Designee Signature _____Administrative Secretary Signature _____

Payment Request Form

Submit all payment requests through the unorganized ASB payment form, with appropriate administrator authorization.

School Site:
Payment Request:

Check #: _____

Date Submitted: _____ Date Needed: _____

P.O. Number: _____

Payee: _____

1099: _____

Address: _____

Out of State Tax: _____

City, State, & Zip: _____

Phone: _____

Qty	Unit	Description (Be Specific)	Unit Price	Amount

Estimate (\$.00) To Be Reimbursed To Be Billed Receipt Attached Total: _____

Adequate funds in account? ☐ Yes ☐ No Activity Request No. _____ Clerk's Initials: _____

PURPOSE FOR WHICH SUPPLIES OR SERVICES LISTED ABOVE ARE NEEDED:

CERTIFICATION FOR OUT-OF-POCKET DISBURSEMENTS (must be approved before purchase and/or agreement date): "I hereby certify that the above expenditures were actually and necessarily incurred in the performance of my duty and, further, that no part of the above claim has heretofore been claimed or paid."

Submitted by: _____
Payee Signature

Authorized by: _____
Principal/Designee Signature

ORGANIZATIONAL APPROVAL

Day of _____, _____ Year _____
Day Month Year

Principal/Designee Signature _____Administrative Secretary Signature _____

Account Name: _____ Account#: _____

 Unorganized ASB sites: the site administrator is responsible for completing and approving all request forms — students do not self-govern these processes.

Contracts

Chapter 15

When Are Contracts Required?

ASB/USB must follow all district policies and procedures when issuing contracts. Common examples include:

- Dance DJ or entertainment services
- Magazine sales or other vendor-run fundraisers
- Field trip agreements (e.g., Science Camp)
- Vending machine contracts *
- Vendors entering campus/working with or around students *

*always require Business Services/Purchasing review

Request for Board Approval Form

Inadequate Protection

Contracts that don't adequately protect ASB interests have resulted in financial losses for student organizations.

Unauthorized Signatories

Staff who sign contracts without proper authority create legal and financial risk for the district and site.

Contact Purchasing Services at (760) 883-2710 or purchasinginfo@psusd.us for contract assistance before signing anything.



Cash Disbursement Management

Chapter 18

→ Proper Authorization First

All disbursements must be authorized by the appropriate student council vote, recorded in minutes, and include all required signatures before any purchase is made. Out of pocket reimbursements do not bypass preapproval requirements.

→ Verify Before Paying

Confirm that goods or services were actually received before processing payment. Mark invoices with "OK to pay" and a receipt date.

→ Purchase Orders & Documentation

Use approved purchase orders and maintain complete supporting documentation for every disbursement made from ASB/USB funds.

→ Timely Processing

Process payments promptly to maintain vendor relationships and avoid late fees. Never make cash disbursements without following the full approval chain.



Form 1099 & W-9 Requirements

W-9 Required Before Business

An IRS Form W-9 must be collected from **all vendors** before conducting any business with the district. It provides their taxpayer identification number and entity type.

1099 Threshold: \$2,000+

Vendors providing services totaling **\$2,000 or more** to ASB/USB will receive a Form 1099 (issued by the district) in January of the following calendar year.

Reporting by School Level

High School & Alt. Ed.

Must track all payments to service vendors throughout the year and submit records to Fiscal Services **before winter break**.

Elementary & Middle School

Fiscal Services tracks all elementary and middle school ASB payments made to vendors for services on the site's behalf.

Cash Controls & Fraud Prevention

Chapter 19 — Core Practices



Never Leave Money Unattended

Lock up all cash and checks immediately. Even a brief moment unattended creates risk.



Count with a Witness

Always count money with a second person present and document that both parties verified the amount.



Retain Duplicate Records

Keep duplicate cash count forms for each club's permanent records.



Monthly Reconciliations

Reconcile bank statements every month to confirm cash availability and accuracy of all financial records.



Issue Receipts & Summaries

Always provide a receipt when accepting a deposit and distribute monthly account summaries (revenues & expenses) to every club.

Cash Controls & Fraud Prevention

Chapter 19 — continued

Empower the Bookkeeper

The ASB/USB bookkeeper must feel comfortable asking questions and refusing incorrect deposits or unauthorized disbursements. Provide guidance and support as needed.

Council Approval Before Disbursement

All checks must have student council approval documented in meeting minutes and contain all required signatures before issuance.

Obtain Proper Authorizations

All transactions — including journal entries, transfers, reimbursements, and advances — require proper written authorization before processing.

Secure Deposit Procedures

Deposits are picked up by armored carrier on a regular schedule. On rare occasions, two people may transport deposits directly to a branch office — never one person alone.

Cash Controls & Fraud Prevention

Chapter 19 — continued

Verify Received Items

All purchased items must be verified and counted upon delivery. Mark invoices/receiving documents with "OK to pay" and the receipt date before any payment is processed.

Ticket Sales Accountability

All tickets for sale must be secured. Keep the master ticket log current and ensure the sales recap form explains all overages and shortages.

Monthly Inventory Counts

Conduct monthly physical inventory counts, identify discrepancies promptly, and calculate accurate ending valuations.

Advisor Record Retention

All club advisors must retain club-related records in accordance with the District's record retention schedule and transfer them to the incoming advisor or appropriate site staff when changing roles. Do not dispose of any records unless authorized under the District's retention procedures.

Record Retention Requirements

Record Type	Retention Period
ASB/USB Constitution, Bylaws & Charters	Permanent
Equipment Inventory	Permanent
Club and Council Meeting Minutes	4 Years*
Budgets	4 Years*
Invoices and Approval Documents	4 Years*
Banking Records	4 Years*
Financial Statements / Accounting Records	4 Years*

Permanent records should never be discarded, even during staff transitions. Ensure records are stored securely and accessible to authorized personnel.

*It is a good practice to maintain all ASB information for at least four years from the date of the audit



Food & Beverage on Campus

The following rules apply to **all food and beverage** served or sold on any campus from **midnight to 30 minutes after the school day ends**.

No Competition with Lunch Program

Sales must not compete with the school lunch program and may only be conducted by approved student organizations.

Pre-Approved Items Only

All items sold must be approved by Nutrition Services *before* serving or selling to ensure compliance with Federal, State, and Local regulations.

Health Department Compliance

All food and beverages served or sold on campus must comply with Health Department regulations at all times.

For more details: [Nutrition Services Quick Reference — cde.ca.gov](https://cde.ca.gov/nutrition-services-quick-reference)

Food & Beverage Rules by School Level

Elementary

- Only one food or beverage item per sale
- Sale must occur after the last lunch period
- Food/beverage item cannot be prepared on campus
- Limited to four student-organized sales per year
- Cannot be the same item sold/provided by the food service program that day

Secondary (MS/HS)

- Only one student organization per day allowed to sell
- Up to 3 categories can be sold: beverage, snack, dessert
- Food/beverage cannot be prepared on campus
- Items cannot be in the same food or beverage categories sold/provided by the food service program that day
- All student organizations may sell on the same four predesignated days per year

Reconciliations & Internal Audits

Monthly Bank Reconciliations

Must be completed every month and submitted to Fiscal Services no later than the **20th of each month**.

- Elementary and middle school reconciliations are prepared by Fiscal Services and provided to the advisor and/or principal for review.

Internal Audits

Regular internal audits are conducted to verify accuracy of records and ensure compliance with district policies and internal controls.

- Fiscal Services will conduct quarterly site visits.
 - Elementary/middle schools: cash-receipt spot checks and support.
 - High schools/Alt Ed: expenditure testing and internal-control review.

PALM SPRINGS UNIFIED SCHOOL DISTRICT

Bank Reconciliation for:

Bank Reconciliation for

Beginning Balance	\$
Deposits and Credits	\$
Checks	\$
Return Item Chargeback	\$
Service Fees/Analysis Fees	\$
Other	\$
BANK BALANCE:	\$
Book Total	\$
Outstanding Deposits	\$
Outstanding Checks	\$
Register Total:	\$

I have reviewed the above Bank Reconciliation and attached reports
I find them to be accurate and complete to the best of my knowledge

Fiscal:

Principal:

Accounting Supervisor:

☐ Timely submission of reconciliations is essential. Late or missing reconciliations are a red flag during audits and may indicate internal control weaknesses.

District Fraud Hotline

Two Ways to Report Suspected Fraud

- Reporters may choose to remain **anonymous** or disclose their name.
- Each report is reviewed by a **third-party fraud investigation specialist** from Eide Bailly.
- Available 24 hours a day, 7 days a week.

Online Reporting

www.eidebailly.com/hotline

Phone Reporting

1-866-912-5378

YOU CAN STOP WRONGFUL BEHAVIOR IN THE WORKPLACE.

HOTLINE REPORTING

866.91.ALERT



YOU have the ability to report wrongful behavior 24 hours a day, seven days a week through this confidential service.

Protect yourself and your company by reporting:

- Fraudulent behavior
- Falsification of company records
- Tampering of data
- Theft
- Misuse of company assets
- Theft of trade secrets
- Violations of state or federal laws
- Human resource concerns

Help Stop Unjust Behavior and Remain Anonymous

- During business hours (CST), call the toll-free number **866.912.5378**.
- Complete an anonymous report anytime on the 24-7 hotline at www.eidebailly.com/hotline.
- Talk to a trained Eide Bailly forensic professional.



Teamwork Makes the Dream Work!

Remember — the District is here to **help**, not just to audit. Reach out to Fiscal Services at any time with questions, concerns, or for training support.

Tony Carrillo

Director of Fiscal Services
(760) 883-2710 ext. 4806055
tcarrillo@psusd.us

Lesley Nichols

Accounting Supervisor
(760) 883-2710 ext. 4806069
lnichols@psusd.us

CASBO Training

Additional professional development available through CASBO:
[Legal Aspects and Hands-On Accounting for ASB.](#)

[Fiscal Services Webpage: ASB](#)

Questions?

Thank you for your participation.

We appreciate your commitment to supporting student success through sound financial practices.

Don't hesitate to reach out to Fiscal Services — we're here to help.