

# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



## ***Associated Student Body (ASB) Handbook*** ***Updated December 2017***



## Table of Contents

### **Section I—Associated Student Body Information**

What is the ASB?.....	4
Who is involved?.....	4
What are the duties of a certificated ASB Advisor? .....	5-6

### **Section II—Student Body Club/Organizations**

How is a new club formed? .....	7
---------------------------------	---

### **Section III—Fundraisers**

How do we organize fundraisers?.....	8
What is a Fundraiser Revenue Potential Evaluation Form? .....	9
How do we fill out a Revenue Potential & Evaluation Form?.....	9
How do we receive funds? .....	9
Fundraisers .....	9
Elementary School Fundraising Deposit.....	10
How do we deposit funds? .....	10
How do we get a Cash Box?.....	10
General cash handling tips .....	11

### **Section IV—Gifts and Donations**

Procedure for Gifts and Donations .....	12-13
---	-------

### **Section V—How Do We Spend Funds?**

What is an ASB Purchase Requisition? .....	14
How do we process an ASB Purchase Requisition?.....	14
How do we Pay Bills? .....	14
Allowable & Unallowable Expenses.....	15-16

### **Section VI—How do we Transfer Funds Between ASB Clubs/Organizations? .....**

### **Section VII – Graduating Class Funds**

Allocation of Graduating Class Funds.....	18
Disbursement of Graduating Class Funds.....	18

### **Section VIII—How Do We Monitor ASB Funds?**

Bank Reconciliations for Middle and High Schools .....	19
Bank Reconciliation Packet for Elementary Schools .....	19
One-on-One ASB Fund Training .....	19
Outstanding Checks Policy .....	19



## **Section IX—Collecting District Funds through ASBWorks**

Item and Category Set Up .....	20
Selling Items .....	21
Transferring Funds to District Bank Account .....	21
Reporting District Funds to Business Services .....	22

## **Section X—Consultants ..... 23**

## **Section XI—Appendix (These forms can be found at the district website.)**

Executive Directors – Family of Schools (Updated Annually) .....	25
Board Policies .....	26-43
Petition for Organizing a new club.....	44
Associated Student Body Club/Organization Charter .....	45
Associated Student Body Club/Organization Constitution.....	46-47
Officer Names and Addresses for Club.....	48
Member Roster for Club.....	49
Fundraiser/Activity Application.....	50
Revenue Potential Form.....	51
Budget Form .....	52
Dual Cash Count Sheet .....	53
Checks Received.....	54
Cash Box Request.....	55
Donation Form.....	56-58
Club Meeting Approving Purchases .....	59
Purchase Requisition.....	60
Authorization for Payment Request .....	61
Student Association Activity Account Transfer Form.....	62
Journal Voucher.....	63
Disbursement of Graduating Class Funds Form .....	64
Allocation of Graduating Class Funds Form .....	65
ASB Bank Reconciliation Packet for Elementary Schools .....	66-70
Form to Transfer District Funds from ASB Account to District Account .....	71
W-9 .....	72
Contractors/Consultants paid from ASB .....	73
Request for Online Banking Access.....	74
Name Change Bank Account Form.....	75
Record Retention Policy .....	76
Internal Control Checklist by Job Responsibility.....	77-85



## Section I—Associated Student Body Information

### What is the ASB?

Under the California Education Code, the WCCUSD permits students to raise money and make decisions regarding how this money will be spent. Student organizations that are established to raise and spend money on behalf of students are called **Associated Student Body Organizations** or ASBs. The ASB at the site level is authorized to operate all tax-exempt fundraising activities. No other accounts are legally authorized. The funds raised by these organizations are called ASB funds.

**The primary purpose of the ASB is to benefit students. ASB's are optional and can be closed if there is no need for them at a school site.** ASB's provide students the benefit of allowing students learn the principles of operating a small business and make a contribution to their school. Within the ASB, Student Body Clubs are unorganized at elementary schools, and organized at middle and high schools. Unorganized means that the site administrator makes the ASB decisions on behalf of the students. Organized means that the students form clubs and make their own ASB decisions. The chief objectives of these clubs are either educational or service oriented. Clubs whose main focus is social will not be recognized.

All school-affiliated clubs shall have open membership for the WCCUSD students and shall not discriminate regardless of race, religion, age, gender or sexual orientation. No initiations of any kind are permissible under California State Law. Club dues are voluntary and not a condition of membership. Additionally, each club must prepare a preliminary budget at the beginning of each school year.

### Who is involved?

- **State of California:** Responsible for establishing the laws and regulations that govern the activities of local educational agencies (LEAs), including student organizations.
- **Governing Board:** Is ultimately responsible for everything that happens in the District, including the activities of the student organization.
- **Superintendent:** Ensures the implementation of Board Policies.
- **Business Office Staff - Oversight:** General Oversight of the Student Body Activities.
  - Executive Directors: **(page 25)**
  - Facility and Use department (231-1113)
  - Nidia Carrera, ASB Accountant (231-1136)
  - Margarita Romo, Internal Auditor (231-1132)
  - Jackie Kim, Director of Internal Audit (307-4626)For questions about this manual, contact Internal Audit at 510-231-1132.



- **Site Principal:** Responsible for all the activities in a school site.
- **ASB Certificated Advisor(s):** Responsible for ensuring that adequate planning and internal controls are established and that all of the funds are properly accounted for and given to the Cashier or Office Manager with all the necessary paperwork at the end of the event.
- **ASB Bookkeeper:** Responsible for maintaining the accounting records for the ASB funds, which includes preparing the bank reconciliations each month.
- **Student Council:** Must oversee all the student clubs at the school.
- **Independent Auditors:** Perform annual financial review of the school district's finances and operations which include ASB Funds.

### **What are the duties of a certificated ASB Advisor?**

Each Associated Student Body Club must have a sponsor who is a member of the WCCUSD certificated faculty. Co-ASB Advisors are permitted. ASB Certificated Advisors are encouraged to assist students in the operation of the club and guide students in making wise decisions that benefit the WCCUSD schools and their members.

Below is a list of their duties:

1. ASB Advisor will attend all club meetings and activities, ensuring that meeting procedures are followed and proper minutes are recorded.
2. ASB Advisor will be in attendance at fundraising activities including those held off campus.
3. ASB Advisor should ensure that the club devotes a part of their program or formulates a project that would benefit WCCUSD students.
4. ASB Advisors are responsible for completing and submitting the ASB Activity/Fundraiser Application before any fundraising can begin. Approval is needed for the WCCUSD facilities use.
5. ASB Advisor must complete and submit a Purchase Requisition for approval prior to any purchases being made. Purchase requests must always include the approval of the purchase(s) in the club minutes as well as 2 to 3 quotes from different vendors. This is required in order to teach students good spending habits.
6. ASB Advisor will be directly responsible for delivering the funds to the Cashier or Office Manager, using the ASB Dual Cash Count sheet (**page 53**). The secretary or bookkeeper will then deposit the funds at the bank.
7. ASB Advisor must sign the Authorization for Payment Request form (**page 61**)
8. ASB Advisor will clear all bus and field trip requests through the Principal before requesting vans or buses. Club Minutes must be submitted with all transportation requests.
9. ASB Advisor must sign any Fundraiser announcement forms.
10. ASB Advisor will provide leadership in keeping the Main Office informed and ensure that the following is turned in to the Cashier or Office manager:



- Club Constitution
- Preliminary Budget Form
- List of meeting dates, times and location
- List of Club Officers
- List of active members
- Minutes from each meeting
- Appropriate fund raising forms



## Section II—Student Body Club/Organizations

### How is a new club formed?

It is possible to organize a new club within the student body framework under the following conditions:

- There must be a need for a new club
- Enough students must express sincere interest in inaugurating and maintaining it
- An ASB Certificated Advisor must be secured
- Certain formal requirements must be met

The following organizational steps are necessary:

1. A petition must be presented to the Student Council (**page 44**).
  - The petition must state specifically the purpose, names, voluntary dues and membership requirements of the club.
  - The petition must be subscribed to by at least ten (10) members of the Associated Student Body at the WCCUSD.
  - The signers of the petition should include a fair proportion of sophomores, and juniors in order to assure the continuance of the club from year to year.
2. After approval of the petition, the organizers must write a club constitution (**page 46-47**) and submit it to the Student Council for acceptance. The original documents will be filed with the Cashier or Office Manager. Constitutions only need to be submitted to the Cashier or Office Manager when a club is formed, or when revisions are made to the constitution.
3. Submit a preliminary club budget (**page 52**)
4. The Office Manager or Cashier must submit copies of these documents (**pages 44-52**) to Nidia Carrera, Accountant II at [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net).

**Please note that in order for a club to remain active, it must have transactions. If a club does not have transactions for over two years, the club should be closed. The ASB bookkeeper should email Nidia Carrera stating that the account should be inactivated. The bookkeeper must attach the Account Activity Report from ASBWorks for the past two years to this email. If there is a positive balance in the account, it will need to be transferred.**



## Section III—Fundraisers

### How do we organize fundraisers?

1. Meet with your student body club to discuss possible fundraising activities. Remember that raffles are considered games of chance and are not allowed.
2. Check the fundraising/activity calendar.
3. Set a time line of no longer than six weeks for individual fundraisers.
4. Record in club minutes the approval of the desired fundraising activity.
5. The Club completes and submits the following forms:
  - Fundraising/Activity Application (**page 50**)
  - Purchase Requisition (attach 2 to 3 quotes from different vendors and club minutes) (**page 60**)
  - Fundraising Revenue Potential Form (**page 51**)
    - All Fundraisers must be detailed on the Fundraising Application. Use more than one application if needed.
    - All Fundraisers must provide the following information.
      - ❖ School Information - School Name and Principal
      - ❖ Fundraiser information (i.e. What the fundraiser is for, who is involved, what is being done, expected outcome, dates)
      - ❖ Sponsor (students, faculty, parent groups, etc.)
  - The ASB bookkeeper and principal must ensure that the fundraiser follows all District guidelines.
  - Fundraising/Activity Application must be submitted to your Executive Director, **at least four weeks** prior to the event.
  - Once approved by the Executive Director, the fundraiser will be presented to the school board for approval. Fundraisers must be board approved prior to the event. **Please allow ample time for processing.**
  - **Wait** for approval before ordering products/supplies
6. Certain fundraisers need additional applications before being submitted to the Executive Director. For example, fundraisers being held on the school site must submit a Faculty Use Permit form to Rina Prasad prior to approval. Permits will not be issued until Board approval has been given. This will allow time to work out issues that may occur. Please be aware that some equipment may be prohibited (i.e. dunk tanks, Astro-Jump). Furthermore, fundraisers involving food (bake sales, parents cooking and barbeques) may not be permissible. Information involving the sale of food can be found on the district website under school food permits and competitive food sales policy. Please check with Risk Management at 231-1134, Barbara Jellison of Nutrition Services at 307-4580, or Rina Prasad of Facility Use at 231-1113 if you have questions regarding such fundraisers.
7. No fundraisers are to take place until all approvals and/or permits have been secured.

**NO EXCEPTIONS.**





### **What is a Fundraiser Revenue Potential Evaluation Form?**

The Fundraising Revenue Potential & Evaluation Form (**page 51**) is a tool that allows you to accurately record fundraising expenses and profit. It also provides information to evaluate the success of the fundraiser. **This is the most requested and reviewed form by auditors.**

### **How do we fill out a Revenue Potential & Evaluation Form?**

After the ASB Activity or Fundraiser Application (**page 50**) has been approved, obtain a Revenue Potential & Evaluation Form (**page 51**) from the Cashier or Office Manager. Complete the **Expected** portion of the revenue form and return to the Cashier or Office Manager to be recorded. Once the fundraiser is over, complete the **Actual** portion of the form to reflect your true profit. Complete the post fundraising evaluation and submit to the Cashier or Office Manager as part of your fundraising audit trail.

### **How do we receive funds?**

School sites will collect funds during the year. All funds should be documented in a pre-numbered receipt book. The bookkeeper is responsible for obtaining prenumbered receipt books. **If your site needs assistance obtaining receipt books contact Nidia Carrera, ASB Accountant at 231-1136 or [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net).** Whenever the front office receives money, whether it is from students/parents/staff, a receipt must be written. Please note that only the Cashier, Office Manager, and Secretary are allowed to collect cash and process payments.

### **Fundraisers:**

All money collected for any fundraiser, activity or donation **must be receipted** and submitted to the Office Manager. On an ASB Dual Cash Count Sheet (**page 53**) daily, for deposit to a designated account. Funds will not be accepted without this form and copies of corresponding receipts. **As a result of the latest audit**, the cash count form has been modified to include an area to record calculation of sales. **NEVER KEEP MONEY IN YOUR CLASSROOM.** Do not use profit to buy merchandise.

1. Complete an ASB Dual Cash Count Sheet (**page 53**)
2. Copy all checks and attach to ASB Cash Count Form.
3. Attach receipt copies.
4. Do not co-mingle funds. Each fundraiser needs its own Cash Count Form.



### **Elementary School Fundraising Deposit:**

We recommend the person responsible for the fundraiser be responsible for making sure cash collections and related supporting documentation from all events and activities are properly delivered to the secretary. Both of these individuals should be responsible for verifying cash for deposit to the supporting documentation, and the deposit should then be made by the secretary (**we recommend 2-3 times per week or whenever the total cash balance exceeds \$300**). The deposit should be recorded in the monthly reconciliations and sent to the District office.

Remember, in the final analysis, the principal is responsible for all that happens with the Associated Student Body (ASB).

### **How do we deposit funds?**

An ASB collects funds for various reasons throughout the year. These funds should be counted by two different people and deposited to the bank in a timely manner. Deposits should be completed any time the total cash balance exceeds \$300, and funds should not stay at the school site over the weekend. Below are the procedures that a site should follow whenever funds are deposited at the bank.

1. Make copies of the receipts that will be deposited. Add up the amounts on the receipts to come up with the total amount that will be deposited to the bank.
2. Add up cash/checks that were received. This amount should match up with the total from the receipts.
3. Fill out a Dual Cash Count Sheet. Have a second person verify the amount that will be deposited.
4. Go to the bank and deposit the funds.
5. When you return from the bank, create deposit packet, which will include the Dual Cash Count Sheet, copies of receipts, and Bank Deposit Receipt.
6. File this in the ASB folder and record the deposit in the ASB Ledger.

### **How do we get a Cash Box?**

If the need arises, cash/change for a specific sales event may be requested by filling out the Request for Cash Box form (**page 55**). This form must be submitted to the Cashier or Office manager at least 48 hours prior to the event. The amount requested should be returned immediately after the sale along with the profit. A Dual Cash Count Sheet must be submitted with this as well.

Note: Locked money bags and cash boxes are available on loan from the Cashier or Office Manager upon request.



### **General cash handling tips:**

The following are good business practices and internal controls for the ASB bookkeeper to follow when handling the cash and checks:

1. The ASB bookkeeper is responsible for obtaining prenumbered receipt books. The receipt books should contain triplicate copies of each.
2. The ASB bookkeeper should issue a receipt for all sales and fundraisers.
3. The ASB bookkeeper should not accept any cash or checks unless they are accompanied by the appropriate documents.
4. The ASB bookkeeper should always count the cash in the presence of the advisor when it is turned in. This is also known as a dual cash count. Although dual cash counts are always recommended, those in the field often state that there is not enough time to do it. Time should be set aside to count the receipts together because if a dual cash count is not performed and the advisor and bookkeeper end up with different totals, one of them may be suspected of wrongdoing. Many school sites have set up specific hours when cash can be brought to the bookkeeper to be counted *in the presence of the person who brings the receipts*. If this is not possible, a locked bank bag should be used so that there is some certainty that the money counted and put in the bag after the event will not be tampered with until the bookkeeper is able to count it. When funds are eventually counted, a witness should be present.
5. To create a record of receipt of the cash, the ASB bookkeeper should prepare a written receipt indicating the amount of cash shown on the ASB Cash Dual Count Sheet (**page 53**) and give a copy of the receipt to the ASB advisor when the funds are received. The ASB bookkeeper should use a triplicate receipt book for this process.
6. The ASB bookkeeper is responsible for endorsing the back of the checks received. Typically, a rubber stamp is used that states, "For deposit to the bank account of the Sample High School."
7. The ASB bookkeeper is responsible for storing the cash and checks and the supporting documentation in a safe place until it is counted in the presence of a witness and deposited in the bank. Because of the amount of cash often stored on site, each school should have a safe for cash storage. If the safe is used almost exclusively for ASB funds, the purchase of a safe is an appropriate use of student body funds – if approved by the students.
8. Deposits should be made to the ASB bank account at least weekly or whenever cash exceeds \$300. Money should never be left at a school over the weekend or holidays because many thefts occur during those times. A Dual Cash Count Sheet (**page 53**) should be completed when making a deposit.
9. Make sure that the deposit slips you send to the district office have the name of your school to allow for quick and accurate processing.
10. To determine the amount to be deposited, you add up the receipts you wrote for that week and verify that the cash and checks you have on hand match that number.
11. When the funds have been deposited, the ASB bookkeeper should retain a copy of the deposit slip with all of the documentation from the fund-raising event. This is important so that the auditors can determine when the fund-raising proceeds were deposited and compare the amount deposited to the amount the ASB advisor turned in.



## Section IV—Gifts and Donations

### **Procedure for Gifts and Donations:**

The WCCUSD welcomes gifts and donations from the community. Upon recommendation of the school principal and/or other appropriate administrator, the District Governing Board formally accepts gifts for general use in the district's educational programs. To be accepted, gifts must be cost effective for the district and not conflict in any way with its programs and goals.

### **Record of Donation Form:**

A PDF copy of the Donation Form can be found on **page 56-58** of this manual, as well as the District website. This form is to be completed by the principal or administrator who receives the donation and should include all requested information. This form will serve as a temporary receipt until the Board formally accepts the donation.

### **Distribution of Form:**

The original form should be sent to the Senior Director of Business Services with the cash or check and the Donation Budget form, if required. **This must have the originators signature, not a copy.**

A copy of the form should be provided to the donor to be used as a temporary receipt for tax purposes.

A copy of the form should be retained by the receiving administrator.

### **Donations of Cash or Checks:**

Checks and cash for **district programs** should be sent **immediately** to the Senior Director of Business Services with the completed Record of Donation form. All checks should be made payable to the WCCUSD.

Checks and cash for **Student Body Organizations** should be deposited into the Student Body Account and a completed Record of Donation Form should be sent to the Senior Director of Business Services. All checks should be made payable to the school's Student Body Organization.

Once the Board has accepted the donation, the funds may be spent.

### **Checks must be Made Payable to the WCCUSD:**

Checks must not be made to individual district employees for the following reasons:

- 1) The money becomes taxable income to the employee.
- 2) The donor cannot deduct the donation for income tax purposes since a WCCUSD employee is not a deductible charitable organization.
- 3) Non-profit organizations may jeopardize their tax-exempt status.

**Donated Supplies:**

Donations other than cash should include the donor's estimate of value. Donated supplies should be sent to the intended point of use. Do not use the donated supplies until the Governing Board has accepted the donation.

**Donated Equipment or Vehicles:**

Equipment and vehicles must be cleared by the appropriate department prior to receipt (vehicles must be cleared by the vehicles garage; computers must be cleared by Information Services, etc.)

In no case should equipment be accepted for donation that will incur costs upon the District for repairs or removal. Donated vehicles or equipment must be accepted by the School Board prior to the District taking possession.

**Donation Budget Form:**

This form must be completed for all donations of cash or checks (except donations to Student Body Organizations) and sent to the Senior Director of Business Services with the original Record of Donation form and the cash or check.

Administrators must indicate the accounts in which the donation is to be budgeted. Typically, donations will be budgeted in one of the administrator's accounts.

**Questions about Donations**

Please Contact:

Rina Prasad - Facility Use Technician at 231-1113 for questions concerning the processing.

WCCUSD BP 3290: Gifts, Grants and Bequest



## Section V—How Do We Spend Funds?

### What is an ASB Purchase Requisition?

An ASB Purchase Requisition (**page 60**) is a written request for purchase approval. The club needs to discuss and record the requested purchase in the club minutes (**by completing the Club Meeting Approving Purchases form on page 59**) before submitting the ASB Purchase Requisition form for final approval to the ASB Student Council.

**DO NOT** purchase anything until confirmation of the club approval has been received.

Once the item(s) have been purchased, an Authorization for Payment Request (**page 61**) can be completed and submitted for a reimbursement.

### How do we process an ASB Purchase Requisition?

1. Hold a club meeting to discuss the necessary purchase. (Elementary schools can skip steps 1 through 3.)
2. The Club contacts 2 to 3 vendors for quotes.
3. The Club approves the purchase and records in the club minutes.
4. The Club (teacher, principal, or other staff for elementary schools) completes an ASB Purchase Requisition form, acquires signatures and submits the form to the Secretary, Cashier or Office manager.
5. The Purchase Requisition is processed and approved.
6. Order the product.
7. Do not pay vendor from cash proceeds.

### How do we pay bills?

After items have been received in good condition (by way of a pre-approved Purchase Requisition), submit bills/invoices for payment. An Authorization for Payment Request (**page 61**) is used to process payment on an invoice or reimbursement that was incurred.

1. Certificated Advisor, teacher, or principal completes and signs the Authorization for Payment Request form.
2. Attach the original invoice, packing slip and/or receipts.
3. Submit form and accompanying forms to the Secretary, Office Manager, or Cashier.
4. Secretary, Office Manager, or Cashier will create the check and obtain signatures from two of the authorized signers. **Bookkeepers are not allowed to sign checks because they perform the record keeping. (See below.)**
5. Check will be mailed to vendor unless instructed otherwise.
6. Reimbursement checks to staff will be provided by Secretary, Office Manager, or Cashier.
7. Do not pay vendors from the cash box.



**Segregation of Duties:** Proper segregation of duties means that the following functions must be separated:

1. **Record Keeping**
2. **Custody**
3. **Authorization**

Ensuring that the duties above are segregated is a best practice and will help prevent errors and/or accusations of fraud. At a minimum, bookkeeping and authorization should be segregated, since most schools in the district have a two-person office. Use this table as a general guide:

<b>Bookkeeping</b> (Typically the Cashier, Office Manager, or Secretary)	<b>Authorization</b> (Typically the Principal)
<ul style="list-style-type: none"><li>• Record payments/purchases and deposits/cash receipts in the checkbook</li><li>• Write checks</li><li>• Prepare bank reconciliations each month</li><li>• Receive cash</li></ul>	<ul style="list-style-type: none"><li>• Sign checks</li><li>• Review bank reconciliations each month</li><li>• Make deposits at the bank</li></ul>

**Mechanics Bank Access:**

At least two signers are required for the ASB account at each school site. Signers can be the Principal, Assistant Principal, Vice Principal, any office staff, and/or teachers. Bookkeepers (typically the Cashier, Office Manager, or Secretary) cannot be signers because this violates segregation of duties. Complete the Name Change Bank Account Form (**page 75**) to add or remove ASB bank signers.

**Allowable & Unallowable Expenses:**

According to the “Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference,” “The principal/school administrator and ASB advisors are responsible for ensuring that ASB funds are used to **purchase goods and services that promote the students’ general welfare, morale and educational experiences**. In general, ASB expenses that meet these criteria are allowable if they are directly linked to the students’ benefit.”

Refer to the first page of Chapter 14 (pages 185 to 186) of the “Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference” by FCMAT for further details. A link to this manual can be found at the district website.

**Below is a summary for quick reference:**

**Allowable Expenses**

- Must be in compliance with the law and board policy



- Must promote the student general welfare, morale, and education experience
- Must be directly linked to the student benefit
- Must be pre-approved
- Must be outside of what the school district should provide, or has provided in past, from their own general funding sources
- Must benefit a group of students

### **Examples**

- Student magazines and newspaper subscriptions
- Supplemental equipment for student use not provided by the school (e.g., telescope)
- Field trips/excursions/outdoor education camps
- Extracurricular athletics costs
- Social events for students
- Awards if there is a district policy allowing them
- Substitute teacher if the teacher is absent due to an authorized ASB event

### **Unallowable Expenses**

- Regular curriculum and classroom supplies
- Salaries/supplies that are the districts' responsibility
- Repair and maintenance of district equipment/facilities
- Items for employee personal use
- Faculty meeting costs
- Parent group costs
- Employee clothing/attire (coach uniforms paid by ASB is NOT recommended)
- Large awards unless specifically approved in board policy
- Donations to other organizations (unless governing board approval has been obtained)
- Gifts of any kind (Never allowed)
- Employee appreciation meals are NOT allowed.





## **Section VI—How do we transfer funds between ASB clubs/organizations?**

A transfer is a transaction that occurs on paper between two activity accounts. For example, the Senior Class purchases water from the Student Store for an event and would like the payment transferred from their account to the Student Store account without actual money changing hands. Both activity sponsors must agree to the transfer before it may take place. Arrange the transfer with the Cashier or Office Manager by completing the Student Association Activity Transfer Form (**page 62**). Document the request for transfer in your club minutes and attach a copy with your submission.



## **Section VII—Graduating Class Funds**

### **Allocation of Graduating Class Funds (page 65):**

When funds are available at the end of a senior class year, the principal, class sponsor and class president will meet and the principal will inform the class president of the following two alternatives:

1. The Class may elect to spend all their excess funds for a gift to the school, ascending classes or active clubs.
2. The Class may spend a portion of their excess funds for a gift to the school, leaving a maximum of five hundred dollars (\$500) in the class treasury for future use in mailing and arranging for class reunions.

If option two above is selected, the five hundred dollars will remain in the class treasury for a period of five years. At the end of that time, any money remaining in the class treasury will be transferred to the student association general fund for the use of the current student association.

If neither of the above two alternatives are selected by the end of the month of June of the year of graduation, the entire amount left in the class treasury will be transferred to the student association general fund for use by the current student association. Documentation must be kept on file.

### **Disbursement of Graduating Class Funds (page 64):**

Disbursement of Graduating Class Funds needs to be filled out prior to funds being released for class event/reunion.



## **Section VIII—How Do We Monitor ASB Funds?**

All elementary, middle, and high schools that have an ASB are required to email a bank reconciliation with supporting documentation to Nidia Carrera, Accountant II, at [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net), by 2:00 pm the 15<sup>th</sup> of each month.

### **Bank Reconciliations for Middle and High Schools:**

Middle and High Schools that use ASB Works online software are required to submit the following documents electronically by 2:00 pm the 15<sup>th</sup> of each month:

1. Bank Reconciliation
2. Bank Statement
3. Trial Balance as of the end of the month

### **Bank Reconciliation Packet for Elementary Schools:**

Elementary schools have the same deadline, and must also submit their documents electronically, however, elementary schools will use different forms.

Although the ASB Bank Reconciliation forms for Elementary Schools are provided in this manual (**pages 66-70**), we would advise that you access the forms directly from the Google Drive Spreadsheet that was emailed/shared with you. If you need the email to be resent to you, contact Nidia Carrera, Accountant II, at [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) or 510-231-1136.

The forms for Elementary Schools are as follows:

1. ASB Bank Reconciliation Instructions for Elementary Schools
2. ASB Step by Step Instructions for Elementary Schools
3. ASB Bank Reconciliation Report for Elementary Schools
4. ASB Checkbook Option #1 for Elementary Schools
5. ASB Checkbook Option #2 for Elementary Schools

### **One-on-One ASB Fund Training:**

If you or a member of your staff would like to schedule a one-on-one **training** over ASB funds (which includes preparing bank reconciliations, checkbooks, and the overall management of the funds) contact Nidia Carrera, Accountant II, at [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) or 510-231-1136. Nidia will go to your site at a mutually convenient date and time to provide training. Anyone at the school site that is involved in ASB funds can request training.

### **Outstanding Checks Policy:**

Outstanding checks should be monitored by the bookkeeper. If a check is outstanding for more than 30 days, the bookkeeper should contact the payee via phone, email, or a written letter, to ask when the check will be deposited. The bookkeeper should collect the payee's contact information (phone number, email, and address) prior to issuing the check. Checks should be written off after three months outstanding.



## Section IX—Collecting District Funds through ASBWorks

We have been allowed to collect district funds through our ASB Works software. This will allow for better tracking of collected fees. The following accounts have been added to your systems:

107 – Textbooks

108 – Library Books

105 – Student ID's & Lanyards

109 - Transcripts

### **Item and category setup:**

1. Create a category titled District Funds.
2. Under the district fund category you will need to create the following items in your ASBWorks.

Make sure each item is associated with the correct account:

- ID's
- Lanyards
- ID's & Lanyards (this can be created as a kit from the previous two items)
- Textbooks
- Library Books
- Transcripts

For the Textbooks and Library books items, make sure that you uncheck Fixed Price under the Sales Info tab. This will allow you to set the price of the book whenever you take payment.

**Add New Product**

**Basic Info** | Sales Info | Options | Inventory | Discounts | Indicator Tags

Amount \* 0.00 Allow Payments? ☐

Sales Account \*

Fixed Price? ☐ Time Specific? ☐

Identify student on purchase? ☒ Start  12 : 00 ☐ AM ☐ PM

Taxable? ☐ End  11 : 59 ☐ AM ☐ PM

Incidental? ☐

Limiters

Add Cancel



### **Selling items:**

ID's, Lanyards and Transcripts are straight forward, sell the item to the student purchasing the item and that's it.

Textbooks, Library books are a little different, whenever you collect payment for one of these items make sure that you're entering the title of the book in the Memo section on the Pay & Finish screen.

## Pay & Finish

PAY WITH CASH

PAY BY CHECK

PAY BY CARD

Due20.00

REMOVE PAYMENT

Tendered0.00

Remaining20.00

Memo

Date12/30/2015

FINISH

CANCEL

### **Transferring funds to district bank account:**

Before the end of the month, you will need to write a check from these accounts for the amount that you collected and deposit those funds to the district fund.

1. Pull an Account Activity Report showing the balance of each individual account. The report can be found at Reports > Account/Transaction Reports > Account Activity. Enter the account and the start and end date.

Print this report so you can attach it to the Cash Receipt Report that is sent to the District Office.

2. Total the amount of the four accounts and write a check to WCCUSD for the combined total.



3. Deposit this check to the District Mechanics Bank account.

**Reporting district funds to main office:**

When you fill in your Cash Receipt Report for the month, you will still fill it out like normal, specifying the total of each item was collected.

Instead of attaching your Yellow District Fund receipts you will now attach an Account Activity Report for the four separate accounts. This report shows the names of students and items that were sold in each account.



## Section X—Consultants

### **Background:**

The IRS requires that all consultants that were paid \$600 or more in the fiscal year, be issued a 1099 form. Because we have various ASBs in the district, every site must keep track of every single consultant that is paid, regardless of the dollar amount they are paid. This is because one site might hire a consultant and spend \$300, while another might hire the same consultant and spend \$400. In the aggregate, this vendor was paid \$700, resulting in the required issuance of a 1099.

### **Federal Tax Reporting Requirements for Consultants:**

If the ASB organization determines that it will pay the worker as a consultant/independent contractor, the ASB bookkeeper should ensure that the Consultant completes a W-9 taxpayer identification form **(see page 72) before** they begin work, because it is difficult to obtain the completed W-9 after the consultant has been paid. Consultants must submit a completed W-9 to prevent possible IRS Penalties.

### **Good Business Practices for ASB Consultant Federal Tax Reporting**

The IRS has many requirements for reporting payments to Consultants. As a general rule, ASB organizations are obligated by law to report student body fund payments by issuing Form 1099-MISC to any Consultants who are paid a total of \$600 or more in a tax year. Since the district already issues 1099s at the end of the calendar year for district vendors, it is most efficient for the district's business office to also issue the 1099s for the ASBs as well. The 1099s must include all payments throughout the entire district, not just at one site. The best way to efficiently coordinate this is through the district's business office. **The ASBs provide the district's business office with the completed W-9 along with information about payments made, and the business office then issues the 1099s for the ASB's entire Consultants district wide.**

### **Independent Contractor Payment Procedures**

1. The ASB bookkeeper obtains the W-9 Taxpayer Identification form from the Consultants PRIOR to the consultant performing their job.
2. The Consultant performs services.
3. The Consultant submits an invoice to the ASB bookkeeper for payment.
4. The site administrator or ASB advisor signs off on the invoice, indicating that the work was completed.
5. The ASB Cashier or Office Manager pays the invoice.
6. The ASB Cashier or Office Manager will use the Consultant/Contracts Form **(page 73)** to keep track of payments made to Contractors in a Calendar year.
7. Once the ASB bookkeeper receives the Consultant/Contractors W-9 Form, it should be sent to Nidia Carrera, ASB Accountant, as soon as possible.
8. The district's business department issues a 1099 tax form to the Consultant by February 15th.



## Section XI—Appendix

These forms can be found online at [wccusd.net](http://wccusd.net).

Since elementary schools are unorganized ASBs, they will not need the forms in this appendix that are for ASB clubs/organizations. Some of these forms include, but are not limited to the following:

<b>Petition for Organizing a new club.....</b>	<b>44</b>
<b>Associated Student Body Club/Organization Charter .....</b>	<b>45</b>
<b>Associated Student Body Club/Organization Constitution.....</b>	<b>46-47</b>
<b>Officer Names and Addresses for Club.....</b>	<b>48</b>
<b>Member Roster for Club.....</b>	<b>49</b>
<b>Club Meeting Approving Purchases .....</b>	<b>58</b>



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
K-12 FEEDER PATTERNS 2017-2018**

**Steve Collins**  
**Assistant Superintendent**  
Office: (510) 231-1160 Fax: (510) 236-0662  
Rosa Cornejo, Sr. Administrative Assistant

<p style="text-align: center;"><b>Adam Taylor</b> <b>Executive Director</b> <b>(510) 231-1100</b> <b>Maritza Sanchez, Assistant</b></p>	<p style="text-align: center;"><b>Carol Butcher</b> <b>Executive Director</b> <b>(510) 307-4565</b></p>	<p style="text-align: center;"><b>Julio Franco</b> <b>Executive Director</b> <b>(510) 231-1140</b> <b>Nancy Garcia, Assistant</b></p>
<p style="text-align: center;"><b>EL CERRITO FAMILY</b></p>	<p style="text-align: center;"><b>HERCULES FAMILY</b></p>	<p style="text-align: center;"><b>PINOLE FAMILY</b></p>
<p style="text-align: center;"><u><b>High School</b></u> El Cerrito</p> <p style="text-align: center;"><u><b>Middle School</b></u> Korematsu</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Fairmont Harding Kensington Madera Mira Vista K-8 Washington</p>	<p style="text-align: center;"><u><b>High Schools</b></u> Hercules Middle College</p> <p style="text-align: center;"><u><b>Middle School</b></u> Hercules Middle</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Hanna Ranch Lupine Hills Ohlone</p>	<p style="text-align: center;"><u><b>High School</b></u> Pinole Valley</p> <p style="text-align: center;"><u><b>Middle School</b></u> Pinole</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Collins Ellerhorst Montalvin Shannon Stewart K-8 Tara Hills</p>
<p style="text-align: center;"><b>KENNEDY FAMILY</b></p>	<p style="text-align: center;"><b>DEANZA FAMILY</b></p>	<p style="text-align: center;"><b>RICHMOND/SAN PABLO FAMILY</b></p>
<p style="text-align: center;"><u><b>High Schools</b></u> Kennedy</p> <p style="text-align: center;"><u><b>Middle School</b></u> DeJean</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Coronado Grant King Lincoln Nystrom Stege Wilson</p> <p style="text-align: center;"><u><b>Adult Education</b></u> Alvarado &amp; Serra</p> <p style="text-align: center;"><u><b>Alternative Education</b></u> Greenwood Academy</p>	<p style="text-align: center;"><u><b>High School</b></u> DeAnza</p> <p style="text-align: center;"><u><b>Middle School</b></u> Crespi</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Highland Murphy Olinda Sheldon Valley View</p> <p style="text-align: center;"><u><b>Alternative Education</b></u> Harbour Way</p>	<p style="text-align: center;"><u><b>High Schools</b></u> Richmond</p> <p style="text-align: center;"><u><b>Middle School</b></u> Helms</p> <p style="text-align: center;"><u><b>Elementary Schools</b></u> Bayview Chavez Dover Downer Ford Lake Peres Riverside Verde</p> <p style="text-align: center;"><u><b>Alternative Education</b></u> Vista</p>

## West Contra Costa USD | AR 1321 Community Relations

### **Solicitation Of Funds From And By Students**

#### Fund-Raising/Facility Use Administrative Regulations

This Administrative Regulation covers fund-raising activities held after school and on the weekends on district grounds.

\* All fund-raisers need to be approved by the School Board. Fund-raiser request forms need to be submit by school site administrator at least 4 weeks prior to the fund-raiser, 6 weeks is preferred.

#### Approved Fund-Raisers:

- \* Athletic Events
- \* Concession Sales - (May not compete with School Lunch Program)
- \* Entertainment
- \* Advertising
- \*

#### Publications

- \* Student Stores
- \* Cultural events/international fairs
- \* Limited food sales (May not compete with school lunch program, limited to one item and no more than 4 such sales per year, the food item is limited to dessert-type items. Food may not be prepared on school grounds.
- \*

#### Vending machines

- \* Book fairs
- \* Scholarships and trusts
- \*

#### Gifts and grants

\*

#### Interest learned

- \* Car Washes (not allowed on school property)

#### Fund-Raisers Not Allowed:

The following fund-raisers are not allowed because of risk or health and safety concerns that would prevent the district to obtain insurance coverage are including and not limited to:

- \* Mechanical or Animal Rides
- \* Use of Darts or Arrows
- \* Objects thrown at people
- \* Use of water tanks which a person is dunked
- \* Destruction of Cars or similar object with hammers
- \* Trampolines or mini-trampolines

Inflatable devices of any kind: such as bounce houses, slides, and obstacle courses

### Concession Sales

All Concession Stands and Fields houses are operated by Student Bodies at each school and are not available to outside group events. Concession stands at student body activities such as athletic events or dances may be operated by the students themselves or they may enter into an agreement with an outside agency (i.e. booster clubs, PTA/PTC, or commercial vendor) to run the stands. If an outside agency operates the concession stand, the school will often offer a contract to split the profits based on an agreed upon policy.

### Raffles and Games of Chance

School entities, including student clubs, are not authorized to participate in raffles because unlike the local PTA, they are not a nonprofit organization exempt from state tax and defined in the Franchise Tax Code.

In order for a group to be able to hold a raffle they need to be a tax-exempt nonprofit organization with an approved tax identification number pursuant to Revenue and Taxation Code 23701d. The organization must have been approved to do business in California for at least one year and must register with the Attorney General's Registry of Charitable Trusts.

Drawings may be considered raffles, and should not be held by school group who do not meet the requirements of a tax-exempt nonprofit organization.

### Barbeques Policy and Guidelines

Please first consider making arrangements to use park facilities that are designed to accommodate BBQ's and may provide BBQ pits as well.

#### Safety Guidelines for BBQ's on District Property:

1. BBQ's must be in a pit specifically designated for BBQ use. Do not use BBQ's that are low to the ground. For example Hibachi type or other BBQ pits less than 36" tall.
2. BBQ's should not be placed close to the school buildings, on all weather fields or tracks. Keep a safe 50 ft distance from all school buildings.
3. Students should never be allowed near the BBQ coals and should be supervised at all times by adults. A safe distance from a BBQ permit is 50ft.
4. BBQ coals should be thoroughly extinguished with sand or water, and coals should be disposed in a metal trash container. If your site does not have a metal trash container, please do not mix extinguished coals with paper or other combustible trash.
5. Students should not be asked to extinguish or dispose of BBQ coals at any time.

6. Portable BBQ pits must be removed from district property after the BBQ
7. Substances used to ignite coals must be removed from the district property after the BBQ

Any incidents or property damage as the result of a BBQ must be reported to the district's Risk Management Liability Office. If you have, any questions please call 231-1134.

Please inform all district staff, volunteers, and public regarding the above-mentioned requirements for BBQ's on district property.

#### Community Kitchen Operational Policy

1. Community Kitchens located are not available during the school day
2. Facility Use permits and Contra Costa Health permits are required to use the Community Kitchens after hours and on the weekends.
3. Authorization to use the Community Kitchen area does not authorized the adjacent or nearby Operational Kitchen and equipment including refrigerator space and oven use.
4. A custodian is required to unlock the Community Kitchen, inspect that the facility was left clean, will remove trash and lock the facility. The custodian will report to the school and to Facility Use if a group does not leave the Community Kitchen clean.
5. No food, utensils, paper products, pots, pans or small appliances may be stored in the Community Kitchen
6. Groups who do not follow the policy may not be allowed any future Community Kitchen Use.

For any questions regarding fund-raisers, being held on school grounds after school and/or on the weekends please call the Facility Use Office 510-231-1113.

Regulation WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

approved: September 14, 2009 Richmond, California

## West Contra Costa USD | AR 3554 Business and Noninstructional Operations

### Other Food Sales

#### Nutritional Standards for Foods and Beverages

Food and beverage sales outside the district's food service program shall comply with applicable nutritional standards specified in Education Code 49431, 49431.2, 49431.5, and 49431.7 and 5 CCR 15575-15578.

At an elementary school, the sale of foods or beverages that do not comply with the standards in Education Code 49431 and 49431.5 may be permitted, as part of a fundraising event, only when the items are sold by students of the school and the sale meets either of the following conditions: (Education Code 49431, 49431.5)

1. It takes place off and away from school premises.
2. It takes place at least one-half hour after the end of the school day.

At a middle, junior high, or high school, the sale of food items that do not comply with the standards in Education Code 49431.2 may be permitted in any of the following circumstances: (Education Code 49431.2)

1. The sale takes place off and away from school premises.
2. The sale takes place on school premises at least one-half hour after the end of the school day.
3. The sale occurs during a school-sponsored student activity after the end of the school day.

Beverage sales that do not comply with the standards in Education Code 49431.5 may be permitted at a middle or junior high school as part of a school event under either of the following circumstances: (Education Code 49431.5)

1. The sale occurs during a school-sponsored event and takes place at the location of the event at least one-half hour after the end of the school day.
2. Vending machines, student stores, and cafeterias are used later than one-half hour after the end of the school day.

#### Additional Requirements for Schools Participating in the National School Lunch or Breakfast Program

The sale of foods outside of the district's food service program during meal periods in food service areas shall be allowed only if all income from the sale, including the sale of approved foods or drinks from vending machines, accrues to the benefit of the school, the school food service program, or the student organization(s) sponsoring the sale. (7 CFR 210.11, 220.12)

No foods of minimal nutritional value, as listed in 7 CFR 210, Appendix B, and 7 CFR 220, Appendix B, shall be sold in food service areas during breakfast and lunch periods. (7 CFR 210.11, 220.12)

In a school with any of grades K-8 that is participating in the National School Lunch and/or Breakfast Program, the Superintendent or designee shall not permit the sale of foods by a student organization except when all of the following conditions are met: (5 CCR 15500)

1. The student organization shall sell only one food item per sale.
2. The specific nutritious food item is approved by the Superintendent or designee.
3. The sale does not begin until after the close of the regularly scheduled midday food service period.

4. The sale during the regular school day is not of food items prepared on the premises.
5. There are no more than four such sales per year per school.
6. The food sold is a dessert-type food, such as pastry, ice cream, or fruit.
7. The food sold is not one sold in the district's food service program at that school during that school day.

In junior high and high schools, a student organization may be approved to sell food items during or after the school day if all of the following conditions are met: (5 CCR 15501)

1. Only one student organization conducts a food sale on a given school day and the organization sells no more than three types of food or beverage items, except that up to four days during the school year may be designated on which any number of organizations may conduct the sale of any food items.
2. The specific nutritious food items are approved by the Superintendent or designee.
3. Food items sold during the regular school day are not prepared on the premises.
4. The food items sold are not those sold in the district's food service program at that school during that school day.

Regulation WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

approved: October 6, 2008 Richmond, California

## West Contra Costa USD | BP 1230 Community Relations

### School-Connected Organizations

The Governing Board recognizes that parents/guardians may wish to organize clubs for the purpose of supporting the educational program and/or extracurricular programs such as athletic teams, debate teams, and musical groups. The Board supports such activities and welcomes parental interest and participation. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

The Board requires parent/guardian clubs to have a written statement of purpose and bylaws. The Board recognizes that these organizations are independent of the school or district. In order to protect the district and students, the Superintendent or designee shall establish appropriate controls for the relationship between such organizations and the district.

The Board encourages school-connected organizations to consider the impact of fund-raising activities on the overall school and district program. School-connected organizations may consult with the principal to determine school needs and priorities. Activities by school-connected organizations shall not conflict with law, Board policies, administrative regulations, or any rules of the sponsoring school.

Groups desiring to be recognized as school-connected organizations shall request authorization from the Board in accordance with conditions established in administrative regulations.

#### Legal Reference:

#### EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

35160 Authority of governing boards

38130-38138 Civic Center Act, use of school property for public purposes

48931 Authorization for sale of food by student organization

48932 Authorization for fund-raising activities by student organization

49431 Sale of food to elementary students during the school day

49431.2 Sale of food to middle, junior, or high school students

49431.5 Sale of beverages at elementary, middle, or junior high schools

51520 Prohibited solicitation on school premises

51521 Fund-raising project

#### BUSINESS AND PROFESSIONS CODE

17510-17510.95 Solicitations for charitable purposes

25608 Alcohol on school property; use in connection with instruction

#### GOVERNMENT CODE

12580-12599.7 Fundraisers for Charitable Purposes Act<sup>31</sup>

## PENAL CODE

319-329 Lottery, raffle

## CODE OF REGULATIONS, TITLE 5

4900-4965 Nondiscrimination in elementary and secondary education programs

15500 Food sales in elementary schools

15501 Food sales in high schools and junior high schools

## CODE OF REGULATIONS, TITLE 11

300-312.1 Fundraising for charitable purposes

## UNITED STATES CODE, TITLE 20

1681-1688 Discrimination based on sex or blindness, Title IX

## COURT DECISIONS

Serrano v. Priest, (1976) 18 Cal. 3d 728

## Management Resources:

## CALIFORNIA DEPARTMENT OF EDUCATION LEGAL ADVISORIES

1101.89 School District Liability and "Hold Harmless" Agreements, LO: 4-89

## WEB SITES

CSBA: <http://www.csba.org>

California Office of the Attorney General, charitable trust registry: <http://caag.state.ca.us/charities>

California State PTA: <http://www.capta.org>

## Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: November 7, 2007 Richmond, California



## West Contra Costa USD | BP 1321 Community Relations

### **Solicitation Of Funds From And By Students**

The Governing Board recognizes that student participation in fund-raising activities for the schools and nonprofit, nonpartisan charitable organizations can help develop a sense of social responsibility in students, enhance the relationship between the school and community, and contribute to the improvement of the school program.

Whether solicitations are made on behalf of the school or on behalf of a charitable organization, students shall not be barred from an event or activity because they did not participate in fund-raising. Potential donors, including parents/guardians and members of the community, should not be unduly pressured to contribute to the school system or charitable organizations. Staff is expected to emphasize the fact that donations are always voluntary.

The Superintendent or designee shall ensure that parents/guardians are informed of the purpose of fund-raisers.

#### Solicitations on Behalf of the School

With the prior written approval of the Superintendent or designee, official school-related organizations may organize fund-raising events involving students.

#### Solicitations on Behalf of Charities

When approved in advance by the Superintendent or designee, nonprofit, nonpartisan organizations that are properly chartered or licensed by state or federal law may solicit students on school grounds during school hours and within one hour before school has opened and one hour after school has closed. (Education Code 51520)

#### Legal Reference:

##### EDUCATION CODE

51520 Prohibited solicitations on school premises

51521 Unlawful solicitations of contribution or purchase of personal property for benefit of public school or student body; exception

##### BUSINESS AND PROFESSIONS CODE

17510-17510.95 Charitable solicitations

##### PENAL CODE

319-329 Raffles

##### REVENUE AND TAX CODE

6361 Sales tax exemption for certain sales

##### CODE OF REGULATIONS, TITLE 8

11706 Dangerous activities and occupations

#### Management Resources:

##### CSBA PUBLICATIONS

Healthy Food Policy Resource Guide, 2003

#### ATTORNEY GENERAL PUBLICATIONS

Guide to Charitable Solicitation, 1999

Attorney General's Guide for Charities, 1988

#### WEB SITES

Office of the Attorney General: <http://caag.state.ca.us>

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: November 7, 2007 Richmond, California

## West Contra Costa USD | BP 3452 Business and Noninstructional Operations

### Student Activity Funds

The Governing Board recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities beyond those provided by the district and can also help students learn about effective financial practices. To that end, student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

#### Fund-Raising Events

At the beginning of each school year, each principal or designee shall submit to the Superintendent or designee a list of the fund-raising events that each student organization proposes to hold that year. The Superintendent or designee shall review the proposed events and determine whether the events contribute to the educational experience and are not in conflict with or detract from the school's educational program. When reviewing proposed events, the Superintendent or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the district, and ensure that the proposed activities are in compliance with law, Board policy, and administrative regulation.

#### Management of Funds

Student body funds shall be managed in accordance with law and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fund-raising ventures, provide reliable financial information, and reduce the risk of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The budget adopted by the student body organization should serve as the financial plan for the school year and shall be submitted to the Superintendent or designee at the beginning of each school year. The Superintendent or designee shall periodically review the organization's use of funds to ensure compliance with the district's internal control procedures.

Funds derived from the student body shall be disbursed according to procedures established by the student organization. All disbursements must be approved by a Board-designated official, the certificated employee who is the student organization advisor, and a student organization representative. (Education Code 48933)

The Board shall provide an annual audit of student accounts by a certified public accountant or licensed public accountant. The cost of the audit shall be paid from district funds. (Education Code 41020)

#### Legal Reference:

##### EDUCATION CODE

35182.5 Non-nutritious foods and beverages, vending machines

35564 Funds, obligation of the student body

41020 Requirement for annual audit

48930-48938 Student body organization

49431 Sale of food and beverages, elementary school

49431.5 Sale of food and beverages, middle and high schools

51520 School premise, prohibited solicitations

51521 Fund-raising projects

## CODE OF REGULATIONS, TITLE 5

15500 Food sales, elementary schools

15501 Food sales, middle and junior high schools

## COURT DECISIONS

Prince v. Jacoby, (2002) 303 F.3d 1074

## Management Resources:

## FISCAL CRISIS MANAGEMENT & ASSISTANCE TEAM PUBLICATIONS

Associated Student Body Accounting Manual & Desk Reference, 2005

## WEB SITES

California Department of Education: <http://www.cde.ca.gov>

Fiscal Crisis Management & Assistance Team: <http://www.fcmat.org>

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: February 6, 2008 Richmond, California

## West Contra Costa USD | BP 3452.1 Business and Noninstructional Operations

### Student Body Organization Accounting

The formation of student body organizations within the West Contra Costa Unified School District is encouraged for the purposes defined in Education Code 48930. Rules and regulations for the conduct of student body activities will be set forth additionally as administrative regulations. The California Department of Education's publication Accounting Procedures for Student Organizations is to also be used as a guideline governing the handling of these funds. For purposes of this policy, Student Body Organizations funds, as authorized by this Board, are defined as any funds collected or donated at the school site level where the name of the school, district, or student organization is the receiving entity. Student Body funds are separate from and are not to be comingled with booster or parent or guardian club accounts or monies. The Governing Board is required to maintain the same high level of supervision over student body funds as with the other funds of the district.

#### Responsibilities

**Governing Board:** Adopts rules, regulations, and general operating policies necessary to ensure the proper supervision and control of the activities of each student body organization. The Board shall be especially concerned with financial control. It shall delegate this responsibility to those who recognize and employ good business methods and understand the importance of maintaining good accounting records and procedures.

**Superintendent:** The district Superintendent shall act as the general supervisor of the activities of a student body organization and must ensure implementation of the policies adopted by the district Board.

**Associate Superintendent, Business Services:** The Associate Superintendent of Business Services shall serve as a consultant in financial matters for the student body organization as a whole and for each of its parts. Further, the Associate Superintendent shall periodically review the general financial structure of the organization and the financial control procedures prescribed.

**Director of Internal Audits:** The Director of Internal Audits shall develop or assist the Associate Superintendent in developing accounting procedures for recording and controlling the financial transactions of the student body organization. The Director of Internal Audits shall periodically review local site procedures to ensure they conform to the prescribed accounting procedures as outlined in the district's administrative regulations. The Director of Internal Audits additionally shall review the monthly or quarterly Student Body Status Reports for timeliness and propriety.

**Principal:** Although ownership of student body funds rests with the student body, the school principal shall be directly responsible for student body organization's financial activities and shall ensure that they conform to established policies and procedures. The principal shall assign faculty advisors to oversee every club, class, or trust account to help ensure that the required procedures are followed. Further, the principal shall ensure locally that there are sufficiently trained back up personnel at the site to ensure continuity in the oversight of these funds in the event of the extensive absence of the bookkeeper/secretary.

**Bookkeeper/Cashier/Secretary:** The student body bookkeeper shall be responsible to the principal for keeping all financial records in accordance with established procedures. It is further the responsibility of the bookkeeper to inform the administration of any deviations from established procedures and/or improprieties, and to assist and advise as to how to correct any such matters. It is further the responsibility of the bookkeeper to submit accurately prepared monthly (secondary schools) or quarterly (elementary schools) Student Body Status Reports to the internal auditor reflecting the status of the funds.

**Student Council:** For secondary schools with an organized student body, the student council shall be responsible for the development of a constitution, the adoption of an annual budget, and approval of expenditures, and the authorization of fund-raising activities.

Faculty Advisors - Clubs and Classes: The faculty advisor shall act in an advisory capacity regarding the day-to-day management of the club, class, or trust accounts as assigned by the principal.

### Use and Handling of Funds Raised

Except as noted in Education Code 48934, which allows the augmentation of instructional programs in grades K-6 with student body funds, student body funds shall be used to promote and finance a program of worthwhile, noninstructional activities beyond those normally provided by the Board. All funds of the student body organization shall be deposited into federally insured checking or savings accounts. District funds or funds from organizations other than student body shall not be comingled with the accounts of the student body. Prior Board approval is required when opening or closing student body bank accounts. Funds may not be used for any purpose other than those described in Education Code 480933(5)(b), 48934 and 48936.

### Contracts

All student body contracts must have written prior approval of the principal, and contracts in excess of \$1,000 need approval from the Fiscal Services Department. Board approval shall be required for all multi-year contracts and any contract exceeding \$2,500.

### Legal Reference:

#### EDUCATION CODE

41020 Requirement for annual audit

48930-48938 Student body organization

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: February 6, 2008 Richmond, California

## West Contra Costa USD | BP 3554 Business and Noninstructional Operations

### Other Food Sales

The Governing Board believes that sales of foods and beverages at school during the school day should be aligned with the district's goals to promote student wellness. Any food sales conducted outside the district's food service program shall meet nutritional standards specified in law, Board policy, and administrative regulation and shall not reduce student participation in the district's food service program. See BP 5030 - Student Wellness for language fulfilling the student wellness mandate.

The Board authorizes the Superintendent or designee to approve the sale of foods and beverages outside the district's food service program, including sales by student or school-connected organizations, sales through vending machines, and/or sales at secondary school student stores for fundraising purposes.

When vending machines are sponsored by the district or a student or adult organization, the Superintendent or designee shall determine how and where vending machines may be placed at school sites, district offices, or other school facilities.

#### Legal Reference:

#### EDUCATION CODE

35182.5 Contracts, non-nutritious beverages

48931 Authorization and sale of food

49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001

51520 School premises; prohibited solicitations

#### CODE OF REGULATIONS, TITLE 5

15500 Food sales in elementary schools

15501 Sales in high schools and junior high schools

15575-15578 Requirements for foods and beverages outside federal meals program

#### HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

#### UNITED STATES CODE, TITLE 42

1751-1769h National School Lunch Act, including:

1751 Note Local wellness policy

1771-1791 Child nutrition, School Breakfast Program

#### CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program

220.1-220.21 National School Breakfast Program

## Management Resources:

### CSBA PUBLICATIONS

Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

### CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS

06-110 Restrictions on Food and Beverage Sales Outside of the School Meal Program, August 2006

### FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM PUBLICATIONS

Associated Student Body Accounting Manual and Desk Reference, 2002

### NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION PUBLICATIONS

Fit, Healthy and Ready to Learn, 2000

### WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California Department of Public Health: <http://www.cdph.ca.gov>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN (Leaders Encouraging Activity and Nutrition): <http://www.californiaprojectlean.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

National Association of State Boards of Education (NASBE): <http://www.nasbe.org>

U.S. Dept. of Agriculture, Food and Nutrition Information Center: <http://www.nal.usda.gov/fnic>

### Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: February 6, 2008 Richmond, California



## West Contra Costa USD | BP 6145.5 Instruction

### Student Organizations And Equal Access

#### Student Organizations

The Governing Board believes that student organizations reinforce the instructional program, give students practice in democratic self-government and provide social and recreational activities. Student organizations also serve to honor outstanding student achievement and enhance school spirit and students' sense of belonging.

The Superintendent or designee shall establish criteria and a process for school sponsorship of student clubs.

#### Equal Access of School Facilities to Student Groups

The Board establishes a limited open forum during which students may hold meetings or activities not directly related to the school curriculum.

The district shall not discriminate or deny access to any student initiated group on the basis of religious, political, philosophical or any other content to be addressed at such meetings.

All student-initiated groups at secondary schools shall be given equal access to meet on school premises during non-instructional times without regard to their religious, political, philosophical or other speech content. (20 USC 4071)

All student clubs or groups shall have equal access to the school media, including the public address system, the school newspaper, and the school bulletin board, to announce meetings. The Superintendent or designee may inform students that certain groups are not school-sponsored.

No school shall deny equal access or a fair opportunity to meet to, or discriminate against, any group officially affiliated with the Boy Scouts of America, or with any other youth group listed as a patriotic society in Title 36 of the United States Code, for reasons based on the membership or leadership criteria or oath of allegiance to God and country. (20 USC 7905)

#### Legal Reference:

#### EDUCATION CODE

52 Designation of secondary schools

53 Designation of high schools

200-262.3 Prohibition of discrimination on the basis of sex

48900 Hazing

48930-48938 Student organizations

48950 Freedom of speech

49020 Athletic programs: Legislative intent

49021 Equal opportunity for male and female students

49022 Apportionment of funds for male and female students

49023 Expenditure of public funds; prohibited sex discrimination

## PENAL CODE

245.6 Hazing

627-627.10 Access to school premises

## CODE OF REGULATIONS, TITLE 5

2 Definitions

5531 Supervision of extracurricular activities of pupils

## UNITED STATES CODE, TITLE 20

4071-4074 The Equal Access Act

7904 School prayer

7905 Boy Scouts equal access

## UNITED STATES CODE, TITLE 36

20101-240112 Patriotic organizations

## COURT DECISIONS

Culbertson et al. v. Oakridge School District, (2001) 258 F.3d 1061

Good News Club et al. v. Milford Central School, (2001) 121 S.Ct. 2093

Ceniceros v. Board of Trustees of the San Diego Unified School District, (1995) 66 F. 3d 1535

Board of Education of Westside Community School District v. Mergens By and Through Mergens (1989, 8th Cir.) 867 F.2d 1076, affd. (1990) 496 U.S. 226

Perumal et al v. Saddleback Valley Unified School District, (1988) 198 Cal. App. 3d 64

Student Coalition for Peace v. Lower Merion School District Board of Directors, (1985) 776 F.2d. 431

Hartzell v. Connell, (1984) 35 Cal. 3d 899

Management Resources:

## U.S. DEPARTMENT OF EDUCATION

Religious Expression in Public Schools: Statement of Principles, Richard W. Riley, 1995, rev. 1999

## WEB SITES

U.S. Department of Education: <http://www.ed.gov>

## Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: June 6, 2007 Richmond, California

## West Contra Costa USD | BP 6145.81 Instruction

### Activity Funds Management

School activity funds may be expended only for purposes which may benefit the student body. All rules, regulations and procedures for the conduct, operation and maintenance of extracurricular accounts, and for the safeguarding, accounting and auditing of all monies received and derived from there are to contribute to that objective.

The accounting system for managing student activity funds shall be designed to encourage the largest possible educational return to students without sacrificing the safety of funds or exposing student to undue responsibility or unnecessary routine.

The district manual on Administration and Financial Management of Student Body Associations - Secondary Schools shall guide and regulate student associations in the secondary schools of the district. The reporting of student fund reports shall be standardized and submitted to the district administration periodically.

Legal Reference:

#### EDUCATION CODE

41020 Audit of all school funds (including student activity funds)

48933 Deposit or investment of student funds

38934 Use of funds for non-instructional periods and enrichment programs

48936 Additional uses of student funds

48937 Supervision and audit of student funds

48938 Trustee for funds of unorganized student body

Policy WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

adopted: June 6, 2007 Richmond, California

SECONDARY SCHOOLS ONLY



**Petition for Organizing a New Club**

*This form must be completed and approved by the Executive Director prior to any club activities.*

A new club may be organized under the following conditions:

- There must be a need for a new club
- Enough students must express sincere interest in inaugurating and maintaining the club
- An ASB Certificated Advisor must be secured

<b>School Name:</b>	<b>Club Name:</b>
---------------------	-------------------

**Purpose:**

**Membership qualifications are:**

**Members will consist of (co-educational, freshmen, sophomores, juniors, seniors, etc.):**

**Our Special School Project will be:**

**Voluntary** dues will be \_\_\_\_\_per month/year.

Club Advisor (certificated personnel) will be\_\_\_\_\_.

The petition must have **at least 10 members** of the WCCUSD Student Body who sincerely support the club organization.

1. _____	2. _____	3. _____
4. _____	5. _____	6. _____
7. _____	8. _____	9. _____
10. _____	11. _____	12. _____
13. _____	14. _____	15. _____

After approval of this petition, the organizers must draft a Club Constitution and submit it to the Principal for approval.

-----

Approved by the Student Council on (Month Day, Year)\_\_\_\_\_.

Constitution filed with the Principal on (Month Day, Year)\_\_\_\_\_.

SECONDARY SCHOOLS ONLY



ASSOCIATED STUDENT BODY  
CLUB/ORGANIZATION CHARTER

School Name:	Club Name:
--------------	------------

I, (name of student representative) \_\_\_\_\_ request that (name of club/organization) \_\_\_\_\_, be considered for school affiliation. I understand that the following legal requirements and school regulations are now being observed and will continue to be observed in the future.

1. All school-affiliated clubs shall have open membership.
2. A school advisor will be in attendance at all club/organization functions.
3. The primary objectives of school-affiliated clubs are either educational or service oriented.
4. Clubs whose major purpose is social will not be recognized.
5. Club approval must be renewed annually.
6. No initiations of any kind are permissible under state law.
7. All school-affiliated clubs must have a written constitution on file. Club dues are voluntary and not a condition of membership.

This charter is subject to all regulations applicable to student organizations and conditions stated in the application for a charter. Violation of any of these provisions will be sufficient cause for the charter to be revoked.

\_\_\_\_\_  
Signature of Student Representative

\_\_\_\_\_  
Date

**For ASB Use Only**

In accordance with the authority vested in the Student Council/Senate by the Constitution of the Associated Student Body of the WCCUSD, this charter is hereby:

\_\_\_\_\_ Approved

\_\_\_\_\_ Denied

\_\_\_\_\_  
Signature of Student Council President

\_\_\_\_\_  
Date

SECONDARY SCHOOLS ONLY



ASSOCIATED STUDENT BODY  
CLUB/ORGANIZATION CONSTITUTION

School Name:	Club Name:
--------------	------------

**Article 1 – Organization**

The name of this organization will be:

The purpose of this organization is to:

We will accomplish this by:

Our advisor will be (Must be a certificated employee of the school): \_\_\_\_\_

Meetings will be held on (include Day(s), Time(s), and Room(s) ): \_\_\_\_\_

We will be affiliated with the following community organization(s):

Name of Organization: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Telephone: \_\_\_\_\_

Contact Person: \_\_\_\_\_

**Article 2 – Membership**

- All members of this club/organization must be a member of the WCCUSD Student Body.
- Members must meet the following Grade Point Average (GPA) and attendance requirements to qualify for membership

GPA: \_\_\_\_\_ Attendance: \_\_\_\_\_

**Article 3 – Officers and Elections**

Officers shall be elected by: \_\_\_\_\_

Officers must fit the following criteria (i.e., member of senior class, etc.) \_\_\_\_\_

**Duties of Officers are as follows:**

*President:* Directs meetings, represents the club

Other: \_\_\_\_\_

**SECONDARY SCHOOLS ONLY**



*Vice President:* Assumes the role of president in his/her absence

Other: \_\_\_\_\_

*Secretary:* Records the minutes of each meeting

Other: \_\_\_\_\_

*Treasurer:* Collects, issues receipts and records ALL money transactions for club

Other: \_\_\_\_\_

**Article 4 – Financial Activities**

Funds will be raised by: \_\_\_\_\_

Funds will be used for: \_\_\_\_\_

Submitted by: \_\_\_\_\_

Printed Name and Signature of Advisor \_\_\_\_\_

Date (MO/DA/YEAR)

Printed Name and Signature of Student Representative \_\_\_\_\_

Date (MO/DA/YEAR)

**SECONDARY SCHOOLS ONLY**



**OFFICER NAMES AND ADDRESSES**

**Name of Club/Organization**

<b>School Name:</b> _____	<b>Club Name:</b> _____
---------------------------	-------------------------

**PRESIDENT**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Phone \_\_\_\_\_

**VICE PRESIDENT**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Phone \_\_\_\_\_

**TREASURER**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Phone \_\_\_\_\_

**SECRETARY**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Phone \_\_\_\_\_

**CERTIFICATED ADVISOR**

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_ Phone \_\_\_\_\_



SECONDARY SCHOOLS ONLY



Membership Roster

School Name:	Club Name:
--------------	------------

Student Name	Student I.D.
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____
16. _____	_____
17. _____	_____
18. _____	_____
19. _____	_____
20. _____	_____
21. _____	_____
22. _____	_____
23. _____	_____
24. _____	_____
25. _____	_____
26. _____	_____
27. _____	_____
28. _____	_____
29. _____	_____
30. _____	_____



### FUNDRAISING/ACTIVITY APPLICATION

<b>DATE:</b>	
<b>TO:</b>	
<b>FROM:</b>	(Executive Director K-12)
	(Principal and School)
We would like to request approval of the following fundraiser(s).	
<b>PARTICIPANTS:</b>	
<b>DATE(S):</b>	
<b>FUNDRAISER(S) DETAILS: (What is the purpose, what is the activity, what are the expected outcomes)</b>	
<b>REQUIRED PERMITS ATTAINED/SUBMITTED:</b>	
<b>SPONSORS:</b>	

\_\_\_\_\_  
Principal's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executive Director K-12

\_\_\_\_\_  
Date

**For office use only - Board Approved on date:**

\_\_\_\_\_



### Fundraising Revenue Potential & Evaluation Form

<b>School Name:</b>	<b>Club Name:</b>
---------------------	-------------------

Activity: \_\_\_\_\_ Date: \_\_\_\_\_  
 Advisor: \_\_\_\_\_ Club: \_\_\_\_\_

Before the fundraiser, complete the “Expected” column, then after the fundraiser, complete the rest of this form.

	Expected	Actual	Difference
<b>Revenue</b>			
Sales: Quantity X Sales Price			
<b>Other Revenue</b>			
Donations, Sale of Ads, etc.			
<b>(A) Total Revenue</b>			
<b>Expenses</b>			
Product Costs: Quantity X Cost (per invoice)			
<b>Other Costs</b>			
Freight, Advertising, etc.			
<b>(B) Total Expenses</b>			
<b>(C) Total Profit (A) – (B)</b>			
<b>Miscellaneous Costs</b>		<b>Items Unsold</b>	
Items Donated or Given as Prizes Quantity X Cost		Quantity X Cost	

**Post fundraising evaluation:**

Was there a significant profit for this event? \_\_\_\_\_  
 What was the time commitment for this event, prep, set-up, and clean up? \_\_\_\_\_  
 Was the time and effort worth the profit? \_\_\_\_\_  
 Did students learn new skills and/or benefit from the experience itself? \_\_\_\_\_  
 Would you do this fundraiser again? \_\_\_\_\_  
 Would you recommend this fundraiser to others? \_\_\_\_\_

Club Advisor \_\_\_\_\_ Date \_\_\_\_\_

## Budget Form

Fiscal Year:

School Name:

Club Name:

**Revenue:**

A. Carryover Revenue (Revenue left over from last year)

B. Current Year Projected Revenue

C. Fundraiser #1

D. Fundraiser #2

E. Donations

**F. Total Projected Revenue (A+B+C+D+E)**

**Expenses:**

1.

2.

3.

4.

5.

**G. Total Projected Expenses (1+2+3+4+5)**

**Projected Ending Balance (Subtract line G from line F)**

Prepared by Club Representative:

Reviewed by Certificated Advisor:

Presented and approved by ASB Student Council on:

Approved by Principal/SiteAdministrator:

Approved by Business Office:



## Student Association Dual Cash Count Sheet

Page 1 of 2

<b>From (Dept. or Person Reporting):</b>	<b>Date:</b>
<b>To: Cashier or Office Manager</b>	<b>Receipt #:</b>
<b>School Name:</b>	<b>Club Name:</b>
<b>Activity:</b> _____	
(The cash received from the activity listed above has been counted and is listed below. Please deposit this amount in the student Association Bank Account to the credit of this organization.)	
<b>Account Name and Number:</b>	

Quantity	Denomination	Amount
	\$100.00	\$
	50.00	
	20.00	
	10.00	
	5.00	
	1.00	
	.50	
	.25	
	.10	
	.05	
	.01	
	<b>TOTAL CASH</b>	
Total Dollar amount of Checks (if more than one, use "Checks Received" form on next page)		
<b>LESS CASH BOX CONTENTS</b>		
Total funds delivered		

<b>Student Representative</b> (print name and sign)	
<b>Authorized Signer</b> (print name and sign)	(Anyone authorized to sign at the bank)

The above funds are verified as listed. I acknowledge receipt of them and will deposit and record them as requested.

<b>Office Signer</b> (print name and sign)	(Anyone that works at the school's office that is receiving the funds)
---	--



## Student Association Dual Cash Count Sheet

Page 2 of 2

### CHECKS RECEIVED

School Name:

Club Name:

NAME	CHECK NO.	AMOUNT
TOTAL CHECKS		\$



## Cash Box Request

<b>School Name:</b>	<b>Club Name:</b>
---------------------	-------------------

ASB Account Name: \_\_\_\_\_ Date: \_\_\_\_\_

Amount Requested: \_\_\_\_\_ Date Needed: \_\_\_\_\_

Requested By: \_\_\_\_\_ Account #: \_\_\_\_\_

Completed By: \_\_\_\_\_ Date: \_\_\_\_\_

### Cash Box Breakdown:

Enter the quantity of each denomination needed.

\$20.00 \_\_\_\_\_ \$0.25 \_\_\_\_\_

\$10.00 \_\_\_\_\_ \$0.10 \_\_\_\_\_

\$5.00 \_\_\_\_\_ \$0.05 \_\_\_\_\_

\$1.00 \_\_\_\_\_ \$0.01 \_\_\_\_\_

Received By: \_\_\_\_\_ Date: \_\_\_\_\_

Total Amount of Cash Requested: \_\_\_\_\_

<b>B-003</b>	<b>GIFTS AND DONATIONS</b>
Date Revised: 05/24/16	

The West Contra Costa Unified School District welcomes gifts and donations from the community. Upon recommendation of the school principal and/or other appropriate administrator, the District Governing Board formally accepts gifts for general use in the district's educational programs. To be accepted, gifts must be cost effective for the district and not conflict in any way with its programs and goals.

### **Record of Donation Form:**

This form is to be completed by the principal or administrator who receives the donation and should include all requested information. This form will serve as a temporary receipt until the Board formally accepts the donation.

### **Distribution of Form:**

- |          |  |
|----------|--|
| Original | The original form should be sent to the Facilities Use Office with the cash or check and the Donation Budget form, if required. <b>This must have the originators signature, not a copy.</b> |
| Copy     | A copy of the form should be provided to the donor to be used as a temporary receipt for tax purposes.   |
| Copy     | A copy of the form should be retained by the receiving administrator.  |

### **Donations of Cash or Checks:**

Checks and cash for **district programs** should be sent **immediately** to Rina Prasad at Facilities Use Office with the completed Record of Donation form. All checks should be made payable to **WCCUSD**.

Checks and cash for **Student Body Organizations** should be deposited into the Student Body Account and a completed Record of Donation Form should be sent to the Facilities Use Office. All checks should be made payable to the school's Student Body Organization.

Once the Board has accepted the donation, the funds may be spent.

### **Checks Must be Made Payable to WCCUSD:**

Checks must not be made to individual district employees for the following reasons:

- 1) The money becomes taxable income to the employee.
- 2) The donor cannot deduct the donation for income tax purposes since a WCCUSD employee is not a deductible charitable organization.
- 3) Non-profit organizations may jeopardize their tax-exempt status.



### **Donated Supplies:**

Donations other than cash should include the donor's estimate of value. Donated supplies should be sent to the intended point of use. Do not use the donated supplies until the Governing Board has accepted the donation.

### **Donated Equipment or Vehicles:**

Equipment and vehicles must be cleared by the appropriate department prior to receipt (vehicles must be cleared by the vehicles garage; computers must be cleared by Information Services, etc.)

In no case should equipment be accepted for donation that will incur costs upon the District for repairs or removal. Donated vehicles or equipment must be accepted by the School Board prior to the District taking possession.

### **Donation Budget Form:**

This form must be completed for all donations of cash or checks (except donations to Student Body Organizations) and sent to the Facilities Use Office with the original Record of Donation form and the cash or check.

Administrators must indicate the accounts in which the donation is to be budgeted. Typically, donations will be budgeted in one of the administrator's accounts.

### **Additional Forms:**

A PDF copy of the Donation Form can be found on the District website under District Forms or Budget Control Dept. You may enter the information onto the form before printing it for the site administrator's signature.

### **Questions about Donations** - Please Contact:

Rina Prasad – Facility Use Technician at 231-1113 for questions concerning the processing.

Cathleen Hill- Budget Control at 231-1100x23307 for questions relating to account codes or budgets.

# West Contra Costa Unified School District RECORD OF DONATION

Name of Donor \_\_\_\_\_

Street Address \_\_\_\_\_

City/State Zip Code \_\_\_\_\_ Phone # \_\_\_\_\_

Description of Donation		Estimated Value
Cash <span style="float: right;">[   ]</span>	Check <span style="float: right;">[   ]</span> Check Number _____	\$
If no funds attached please check one below:		
Donated Items <span style="float: right;">[   ]</span>	Deposited in Student Body Funds <span style="float: right;">[   ]</span>	\$
Complete description of article, including serial number, etc.		
Description of Item(s)		
Serial numbers		

Deposit Information	
Indicate School Site, Department or Purpose below:	ACCOUNT CODE
	-8699-

Expenditure Budget		
ACCOUNT CODE	DESCRIPTION	AMOUNT
		\$
		\$
Total		\$

Received at: \_\_\_\_\_  
School or Department
Date

Received by: \_\_\_\_\_  
Principal or Other Responsible Administrator
Date

SPECIAL REVIEW PROCEDURES FOR DONATED EQUIPMENT OR VEHICLES (Equipment to be cleared by department)				
Department	Yes	No	Authorized Signature	Date
Information Services: (Computer Hardware & Audio/Visual)				
Maintenance and Operations Department: (All other equipment)				
The vehicle described above is cleared for acceptance: Vehicle Garage: (If vehicle is intended for use in district fleet)				

Revised 5/24/16 RP

## SECONDARY SCHOOLS ONLY



### CLUB MEETING APPROVING PURCHASES

The purpose of this form is to show evidence that the club has agreed to purchase goods and/or services. This form is required prior to purchasing goods and/or services.

SCHOOL NAME: \_\_\_\_\_

Name of the Club:	Meeting Date:	Meeting Time:	Meeting Location:
Plans to Purchase:			
Money Needed: \$			
Motion By:		Second By:	
Vote Count:	Number for:	Number Opposed:	
Payable To	Check Number	Amount	
Signature Certificated Advisor		Signature Student Club President	





The purpose of this form is to document the authorization to issue a reimbursement check to the individual that incurred expenses on behalf of the ASB.

<b>AUTHORIZATION FOR PAYMENT REQUEST</b>		SCHOOL: CLUB: DATE:	
PLEASE ISSUE THE FOLLOWING CHECK IN FULL PAYMENT OF THE ATTACHED ITEMIZED INVOICES.			
CHECK PAYABLE TO:			
WRITE OUT THE NUMBER OF DOLLARS AND CENTS			
DOLLARS \$	AND	CENTS	
CHARGE TO THE ACCOUNT OF		ACCOUNT/ ALLOCATION NUMBER	
COMMENTS:			
<b>APPROVED FOR PAYMENT</b>			
Signature of Student Association Faculty Advisor			Date:
Signature of Authorized Representative			Date:
Signature of Authorized Representative			Date:
Signature of Principal or Authorized Representative			Date:
Check Number	Amount \$	Paid By	Date:

NOTE: When submitting this form, Attach the Purchase Order, the Vendor's Invoice (or Reimbursement Claim) and certification that the goods or services have been received. If any of these documents are missing, a full explanation is to be given under "COMMENTS." In signing this form, the Treasurer asserts there are funds available in the account and allocation form which payment may be made.



### Student Association Activity Account Transfer

<b>School Name:</b>	<b>Club Name:</b>
---------------------	-------------------

Account Number	Account Name	Debit (Transfer Out)	Credit (Transfer In)

**Explanation and references of transfers:**


**Recommended:**

(Student Government Representative)	(Date)
-------------------------------------	--------

**Recommend Approval:**

(Account Advisor)	(Date)
-------------------	--------

**Approved:**

(Principal or delegated Authority)	(Date)
------------------------------------	--------

**Posted By:**

(Accountant)	(Date)
--------------	--------



## Journal Voucher

### Cashier or Office Manager Use Only

<b>JOURNAL VOUCHER STUDENT ASSOCIATION</b>		DATE:		
		SCHOOL NAME:		
		CLUB NAME:		
<b>NO</b>	<b>TITLE</b>	<b>DEBIT</b>		<b>CREDIT</b>
	<b>TOTAL</b>	\$		\$

NOTE: Debits decrease funds, credits increase funds.

### Explanation and references for other documents:

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APPROVAL: \_\_\_\_\_ DATE: \_\_\_\_\_

ADVISOR

POSTED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

CASHIER or OFFICE MANAGER



## Disbursement of Graduating Class Funds

I, \_\_\_\_\_ (student) am a Class of \_\_\_\_\_ graduate of  
\_\_\_\_\_ (school).

I accept these funds as final payment to the Class of \_\_\_\_\_.

We verify that these funds will be used on the following event/activity: (please describe event)

---

---

---

\_\_\_\_\_  
Alumni Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Principal Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

List of Alumni verifying that these funds will only be used for alumni events:

Name

Signature

Date

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Check # \_\_\_\_\_

Check Date: \_\_\_\_\_

Check Made Payable To: \_\_\_\_\_ Check Amount: \_\_\_\_\_ Check

Issued By: \_\_\_\_\_

For School Site Personnel: Keep this along with a ledger balance showing \$0.





## Allocation of Graduating Class Funds Form

(Board Policy/ Administrative Regulation 3452)

When funds are available at the end of a senior class year, the principal, class sponsor and class president will meet and the principal will inform the class president of the following two alternatives:

1. The Class may elect to spend all their excess funds for a gift to the school, ascending classes or active clubs.
2. The Class may spend a portion of their excess funds for a gift to the school, leaving a maximum of five hundred dollars (\$500) in the class treasury for future use in mailing and arranging for class reunions.

If number 2 above is selected, the money, five hundred dollars (\$500), will remain in the class treasury for a period of five (5) years. At the end of that time any money remaining in the class treasury will be transferred to the student association general fund for the use of the current student association.

If neither of the above two (2) alternatives are selected by the end of the month of June of the year of graduation, the entire amount left in the class treasury will be transferred to the student association general fund for use of the current student association. Documentation must be kept on file.

**BALANCE AS OF May 31<sup>st</sup>, 20\_\_ is \$ \_\_\_\_\_**

\_\_\_\_\_**OPTION 1.** We the class of \_\_\_\_\_ Choose to spend all the excess funds for a gift to the school.

**OR**

\_\_\_\_\_**OPTION 2.** We the class of \_\_\_\_\_ Choose to spend \$ \_\_\_\_\_ as a gift to school and \$ \_\_\_\_\_ for future use in class reunion activities.

\_\_\_\_\_  
(Class President)                      Date

\_\_\_\_\_  
(Principal)                                      Date

## ASSOCIATED STUDENT BODY (ASB) FUNDS BANK RECONCILIATION INSTRUCTIONS FOR ELEMENTARY SCHOOLS

### BACKGROUND:

The Associated Student Body's bank account must be reconciled **every month**. "Reconciled" means that the amount on the ASB's bank statement matches the amount on the ASB's records kept by the secretary, office manager, or cashier at the school (AKA the check book balance). A bank reconciliation is a process that allows you to compare these two balances and identify errors and omissions in both records. This way, corrections and adjustments can be made to arrive at the adjusted (correct) bank balance and book balance.

### INSTRUCTIONS FOR THE PREPARATION OF THE ASB FUNDS BANK RECONCILIATION REPORT:

(Refer to the next page for step by step instructions on completing your bank reconciliation.)

Start by completing the "Bank Section." This section will assist you in arriving at the "Adjusted Balance per Bank" on line E. The "Adjusted Balance per Bank" is the "Ending Balance per Bank Statement" (line A), after adding deposits in transit, deducting outstanding checks, and adding or deducting bank errors.

Next, complete the "Book Section." This section will assist you in arriving at the "Adjusted Balance per Books" on line J. The "Adjusted Balance per Books" is the "Ending Balance per Books" (line F), after adding interest earned (or other credits), adding or deducting errors in the ASB's cash account, and deducting bank service or check printing charges.

When line E and line J are the same, you will know that the reconciliation was completed correctly. If these lines are not the same, there is mistake somewhere that needs to be corrected. Try to think about the bank reconciliation as a puzzle; lines A through J are the missing pieces. When you find and connect all of the missing pieces, the puzzle is complete.

Lastly, complete the "Checklist" below the "Reconciliation" section, then print your name, sign, and date the reconciliation report.

### INSTRUCTIONS FOR SUBMITTAL OF DOCUMENTS TO BUSINESS SERVICES:

1. Collect the signed and dated ASB Funds Bank Reconciliation Report, the ASB Funds Bank Statement, and the ASB Funds Check Book for the month being reconciled.
2. Make sure these documents are stacked in this exact order, with the ASB Funds Bank Reconciliation Report on top.
3. Scan these documents to create a PDF (Portable Document Format) file.
4. Email this file to [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) by the deadline.

**THIS FILE IS DUE ELECTRONICALLY BY 2:00PM ON THE 15th OF EACH MONTH. INCOMPLETE FILES WILL NOT BE ACCEPTED AND MUST BE RESUBMITTED IMMEDIATELY.**

It is the preparer's responsibility to ensure that this deadline is met each month. If the preparer is planning to take a personal day on the day of the deadline, or will be on vacation on the days leading up to the deadline, the preparer must communicate this to the principal. The principal will then decide who will complete this task while the preparer is away.

Call or email Nidia Carrera, Accountant II, at 510-231-1136 or [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) with any questions.

# STEP BY STEP ASB BANK RECONCILIATION INSTRUCTIONS FOR ELEMENTARY SCHOOLS

General tips: If a line item has a zero balance, do not leave the line item blank; enter 0. Start with Line A and end with the Check Figure. If your check figure is not zero, you made a mistake. Call or email Nidia Carrera, Accountant II, at 510-231-1136 or [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) with any questions.

**Line A:** Look at your bank statement and copy the ending balance to this line.

**Line B:** Are there any deposits in transit? If so, copy the amount to this line. Deposits in transit are cash that the student fund received and have been taken to the bank, but have not been processed by the bank.

**Line F:** Look at the ASB Balances in the Check Book. The total balance for the month should be entered here.

**Line G:** Does the ASB bank account earn interest? If so, add interest and credits. You can find this on the Bank Statement. For example, if you have \$400 of credits, and \$0 interest, your total amount is \$400.

## RECONCILIATION:

### BANK SECTION

A. Ending Balance per Bank Statement

B. Add: Deposits in transit

C. Deduct: Outstanding checks

D. Add or Deduct: Bank errors

E. Adjusted Balance per Bank

\*When line E and line J are equal, your bank reconciliation is complete. Line E minus line J should equal zero. If there is a difference in your Check Figure (to the right), it needs to be investigated and corrected.

**Line C:** Are there any outstanding checks? If so, copy the amount to this line. Outstanding checks are checks that have been written to vendors, but have not been processed by the bank.

**Line D:** Did the bank make any errors on this month's statement? For example, did you deposit a check for \$72.00 that the bank recorded for \$27.00? If so, copy \$45.00 ( $\$72.00 - \$27.00 = \$45.00$ ) to line D.

**Line E:** Calculate this amount. Later, you will compare this to line J. Line E and Line J should be the same. After calculating line E, move on to the "Book Section" (line F).

### BOOK SECTION

F. Ending Balance per Books

G. Add: Interest earned and/or other credits

H. Add or Deduct: Errors in ASB's cash account

I. Deduct: Bank service/check printing charge (s)

J. Adjusted Balance per Books

Check Figure (Line E minus Line J)

**Line H:** Did you make a mistake on the ASB Funds Check Book this month? For example, did ASB receive a check for \$27.00 that you recorded for \$72.00? If so, copy \$45.00 ( $\$27.00 - \$72.00 = -\$45.00$ ) to this line.

**Line I:** Was there a bank service or check printing charge on this month's statement? If so, copy the amount to this line.

Line J: Calculate this amount. Is it the same as line E? If so, your reconciliation is complete. If not, there is a mistake somewhere. Find it and correct it.

If you want to complete your bank reconciliation and check book electronically, we recommend using the "2017-18 SY ASB Bank Reconciliation Packet" for your school in Google Sheets.

## ASSOCIATED STUDENT BODY (ASB) FUNDS BANK RECONCILIATION REPORT FOR ELEMENTARY SCHOOLS

**THIS FILE IS DUE ELECTRONICALLY BY 2:00PM ON THE 15th OF EACH MONTH. INCOMPLETE FILES WILL NOT BE ACCEPTED AND MUST BE RESUBMITTED IMMEDIATELY.**  
Call or email Nidia Carrera, Accountant II, at 510-231-1136 or [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net) with any questions.

<b>SCHOOL NAME:</b>	<b>STATEMENT DATE:</b>
---------------------	------------------------

RECONCILIATION:			
BANK SECTION		BOOK SECTION	
A. Ending Balance per Bank Statement		F. Ending Balance per Books	
B. <b>Add:</b> Deposits in transit		G. <b>Add:</b> Interest earned and/or other credits	
C. <b>Deduct:</b> Outstanding checks		H. <b>Add or Deduct:</b> Errors in ASB's cash account	
D. <b>Add or Deduct:</b> Bank errors		I. Deduct: Bank service/check printing charge (s)	
E. <b>Adjusted Balance per Bank</b>		J. <b>Adjusted Balance per Books</b>	
		<b>Check Figure should be 0 (Line E minus Line J)</b>	

LIST ALL OUTSTANDING CHECKS AND AMOUNTS:					
Vendors Name	Check #	Amount			
1			4		
2			5		
3			6		
			<b>Total of Outstanding Checks</b>		

Please Note: Total of Outstanding Checks should equal to line C under the "BANK SECTION."

CHECKLIST:		Yes/No
1	Is the ASB Funds Bank Statement attached?	
2	Is the ASB Funds Check Book attached?	
3	Is there currently any cash on hand that has not been taken to the bank for deposit? If so, how much?	
4	Did the preparer and reviewer initial and date the bank statement on the bottom right-hand corner, indicating that they reviewed the transactions?	
5	Did the preparer and reviewer initial and date the student body balances on the bottom right-hand corner of the Check Book, indicating that they reviewed the transactions?	

<b>Comments:</b>
------------------

VERIFICATION OF REVIEW:	
By signing below, the preparer and reviewer (principal) verify that they have reviewed the ASB Funds Bank Reconciliation Report, ASB Bank Statement, and ASB Funds Check Book, ensuring they are complete and accurate. The preparer and reviewer (principal) also certify that all of the required documentation are attached and complete. Additionally, the preparer and reviewer certify that the Checklist above is complete and accurate.	
Preparer's Name (PRINT):	Principal's Name (PRINT):
Preparer's Signature:	Principal's Signature:
Date Prepared:	Date Reviewed:

# ASSOCIATED STUDENT BODY (ASB) FUNDS CHECK BOOK FOR ELEMENTARY SCHOOLS (Option #1)

SUMMARY					
School Name:			Month:		
Starting Balance	Bank Balance	Book Balance	Outstanding Checks	Cleared Checks	Total Checks
		\$ -	\$ -	\$ -	\$ -

If you want to complete your bank reconciliation and check book electronically, we recommend using the "2017-18 SY ASB Bank Reconciliation Packet" for your school in Google Sheets.

Date (e.g. 12/31/16)	Trans- action Number	Check Number	Name/Vendor	Class (Include Grade & Teacher's Name)	Purpose/Description of Transaction	Check Cleared? (Type "yes" or "no")	Payment Amount (Enter as negative)	Deposit/ Donation Amount	Balance
	n/a	n/a	n/a	n/a	Beginning Balance (Enter last month's ending balance under the "Balance" column.)	n/a	n/a	n/a	
	1								\$ -
	2								\$ -
	3								\$ -
	4								\$ -
	5								\$ -
	6								\$ -
	7								\$ -
	8				69				\$ -

ASSOCIATED STUDENT BODY (ASB) FUNDS CHECK BOOK FOR ELEMENTARY SCHOOLS (Option #2)

SUMMARY					
School Name:			Month:		
Starting Balance	Bank Balance	Book Balance	Outstanding Checks	Cleared Checks	Total Checks
		\$ -	\$ -	\$ -	\$ -

If you want to complete your bank reconciliation and check book electronically, we recommend using the "2017-18 SY ASB Bank Reconciliation Packet" for your school in Google Sheets.

Date (e.g. 12/31/16)	Trans- action Numb er	Check Number	Name/Vendor	Kinder- garten	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Purpose/Description of Transaction	Check Cleared? (Type "yes" or "no")	Payment Amount (Enter as negative)	Deposit/ Donation Amount	Balance
	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	Beginning Balance (Enter last month's ending balance under the "Balance" column.)	n/a	n/a	n/a	
	1												\$ -	\$ -	\$ -
	2												\$ -	\$ -	\$ -
	3												\$ -	\$ -	\$ -
	4												\$ -	\$ -	\$ -
	5												\$ -	\$ -	\$ -
	6												\$ -	\$ -	\$ -
	7												\$ -	\$ -	\$ -
	8												\$ -	\$ -	\$ -
	9												\$ -	\$ -	\$ -
	10												\$ -	\$ -	\$ -
	11												\$ -	\$ -	\$ -
	12												\$ -	\$ -	\$ -
	13												\$ -	\$ -	\$ -
	14												\$ -	\$ -	\$ -
	15								70				\$ -	\$ -	\$ -



## WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

<b>TO: ACCOUNTING DEPARTMENT</b>					<b>DATE:</b>					
<b>PERIOD COVERED:</b>								<b>CASH RECEIPT REPORT</b>		
<b>SUBMITTED BY:</b>										
<b>FUNDS RECEIVED FOR:</b>										
<b>MUNIS ACCOUNT CODES</b>					<b>TYPES OF RECEIPTS</b>			<b>AMOUNT</b>		
01	9116	4300	1110	1000	0	0000	Lost or Damaged Padlocks			
01	9116	4200	1110	1000	0	0000	Lost or Damaged Textbooks			
01	9116	4200	1110	1000	0	0000	Lost or Damaged Library Books			
01	9116	4300	1110	1000	0	0000	Instructional Classroom Supplies			
01	9116	4310	1110	1000	0	0000	PE Supplies			
01	9116	4300	1110	2700	0	0000	Administrative Office Supplies			
01	9116	4300	1110	1000	0	0000	ID's/Lanyards			
01	9116	4300	1110	1000	0	0000	Transcripts			
<b>OTHER ABATEMENT ACCOUNTS</b>										
01	9116	4300	369	3100	1000	200120	0	0000	Middle College High School	
01	9116	4300	358	3200	1000	200140	0	0000	Greenwood Academy	
<b>PRE SCHOOL FEES</b>										
12	0060	8673	653	0000	0000	000000	0	0000	Pre School Parent Fee	
<b>ADULT ED</b>										
11	0000	4300	408	4110	2700	200140	0	0000	Transcripts	
11	0000	4300	408	4110	1000	200140	0	0000	Book Deposits	
11	0000	8699	408	0000	0000	000000	0	0000	Parent Nursery	
11	0000	8671	408	0000	0000	000000	0	0000	Registrations Online	
11	0000	8671	408	0000	0000	000000	0	0000	Registrations On-site	
<b>COMMENTS</b>										
<b>TOTAL FUNDS COLLECTED</b>									<b>\$ 0.00</b>	
<b>PREPARED BY:</b>								<b>DATE:</b>		
<b>SIGNATURE:</b>										



The W-9 IRS tax form can be found by going to this URL:  
<https://www.irs.gov/pub/irs-pdf/fw9.pdf>



[illegible]

\*Please attach the original W-9 to this form and submit it to the district office by the end of November.



## REQUEST FOR ONLINE BANKING ACCESS

**DATE:**

---

**SITE:**

---

**ACCOUNT**

**NUMBER(S):**

---

**ACCOUNT**

**NAME(S):**

---

---

First & last name of person requesting access, email, & phone number

---

Principal/Administrator Signature

Date

---

Director of Business Services Signature

Date

---

**Office Use Only:**

☐

Bank Account Verified

Access ID:

---

☐

Authorized Signer Confirmed

Temporary Password:

---

---

Information Verified

Date

**\*This Access can only be requested by the Fund Administrator (i.e. Principal, Department Head, etc.).  
Return to the Business Services Department.**



# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

## Name Change Bank Account Form

DATE: \_\_\_\_\_

<b>OWNER:</b>	West Contra Costa Unified School District				
<b>School Name:</b>					
<b>Account Number:</b>					
<b>Signer:</b> (Name/Title)		<b>Add</b>	<b>Remove</b>		
<b>Signer:</b> (Name/Title)		<b>Add</b>	<b>Remove</b>		
<b>Signer:</b> (Name/Title)		<b>Add</b>	<b>Remove</b>		
<b>Signer:</b> (Name/Title)		<b>Add</b>	<b>Remove</b>		
<b>How would you like the signed letter to be sent to you?</b>					
<b>Email</b>		<b>Inter-District Mail</b>		<b>Pick-Up</b>	

All accounts must have at least two signers.

Provide completed form to Nidia Carrera at [nidia.carrera@wccusd.net](mailto:nidia.carrera@wccusd.net).

Nidia Carrera will process your request within 3 to 5 business days. After processing your name change form, Ms. Carrera will provide you with a Bank Authorization letter to present to Hilltop Mechanics Bank Branch. All signers are required to be present when providing Bank Authorization letter to Hilltop Mechanics Bank to update your account signers.

Name changes are only made at the Hilltop Mechanics Bank Branch.

**Hilltop Branch**  
**3190 Klose Way**  
**Richmond, CA 94806**  
**(510) 262-7251**

\_\_\_\_\_  
Requestor Signature & Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Authorization

\_\_\_\_\_  
Date



## RECORD RETENTION POLICY

<b>Title</b>	<b>Required Hard Copy Retention</b>	<b>Recommended Period</b>	<b>Reason for Recommended Retention</b>	<b>Hard Copy Retention (if imaged)</b>	<b>Media/Electronic Retention (if imaged)</b>
Agenda/Minutes – Student Council Meetings	Permanent	Permanent	-	4 Years	Permanent
Annual Financial Reports	Permanent	Permanent	-	4 Years	Permanent
Bank Deposit Slips	4 years	7 Years	For Audit Purposes	-	-
Bank Statements	3 Years	7 Years	For Audit Purposes	-	-
Cash Collection Reports	3 Years	4 Years	Timing/Fiscal Year	-	-
Cash Receipts/ Disbursements Journals	3 Years	Permanent	Fiscal Accountability	4 Years	Permanent
Canceled Checks & Bank Reconciliation	3 Years	7 Years	For Audit Purposes	-	-
Corresponding Ledgers (i.e. General Ledgers)	3 Years	Permanent	Fiscal Accountability	4 Years	Permanent
Invoices from Vendors	3 Years	4 Years	Timing/Fiscal Year	-	-
Purchase Orders	3 Years	4 Years	Timing/Fiscal Year	-	-
Receipts	3 Years	7 Years	For Audit Purposes	-	-
State, Local Sales, & Use Tax Return	3 Years	4 Years	Timing/Fiscal Year	-	-
Stores Inventory Listing	3 years	4 Years	Timing/Fiscal Year	-	-

## 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 and investigate all potential weaknesses, and ensure that controls are put into place so that the weakness will no longer result in internal control issues.

District Business Office Staff	YES	NO	N/A	Comments
1. Does the district have a comprehensive board policy and administrative regulations that provide rules and regulations for ASB governance and operations?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Does the district have a comprehensive ASB manual with detailed procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Has the FCMAT ASB Account Manual, Fraud Prevention Guide and Desk Reference been adopted as part of the district’s ASB policies and procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. If the district has a comprehensive manual, is it reviewed and updated, if necessary, at least annually? Does the update address areas of concern or confusion identified in the previous year’s audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Do members of the business office staff periodically (at least annually) visit each school to provide support and to review the ASB procedures used at the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Has the district ensured that school employees and students know whom to call in the district business office if they have questions or concerns about ASB and are unable to get answers at the school?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Has the business office taken immediate action to correct annual audit findings related to ASB activities? Are the school sites involved in developing action plans to ensure that the findings do not recur?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	YES	NO	N/A	Comments
9. 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Does the business office's sales tax report include the sales and use tax for the student store and other purchases?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. 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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. Does the business office issue 1099s for all independent contractors paid with ASB funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Has the business office developed standard forms, processes and systems for ASB operations districtwide?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. Does the business office receive and review periodic financial statements from the ASB organizations and sign and date that they have reviewed the documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Does the business office review the monthly bank reconciliations from the site ASBs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. Does the district have access to an independent third-party fraud reporting whistleblower website and telephone hotline?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Signature \_\_\_\_\_

Date \_\_\_\_\_

## Principal/School Administrator

The principal/school administrator is the primary manager and responsible person at the school site. This is where the ultimate responsibility lies for all activities on campus, from test scores and athletic events to parental satisfaction with teachers in the classroom. Many principals/school administrators delegate the responsibility and authority for ASB coordination and management to others, such as a vice principal, ASB advisor, club advisor and/or a teacher or other staff. This varies by school level and school size.

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

Questions below that are more relevant to secondary schools or to schools with organized ASBs contain the notation [Secondary].

	YES	NO	N/A	Comments
1. At the beginning of each year, do you spend some 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)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Do you spend time each month discussing ASB activities with the ASB bookkeeper, particularly problems that are developing?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Do you report any questionable or suspicious activities to the district's business office for investigation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Do you verify that only ASB funds are maintained in ASB bank accounts? ASB bank accounts should not include PTA or booster club money, donations to non-ASB entities, or faculty charitable funds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Is a formal application required from any students who want to establish a new club at the school? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Is each club advisor a certificated staff member of the district?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Do the student council and all clubs have a constitution that establishes the policies and rules for student governance of the council or club? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Are all clubs required to prepare and maintain minutes of all club meetings, with all necessary items noted? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Are the student council and each club required to prepare, adopt and monitor a budget for the fiscal year? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	YES	NO	N/A	Comments
10. Do you ensure that only allowable expenses are paid from ASB funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Do you use a purchase order form with one required approval signature (unorganized) or three required approval signatures? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. Are purchase orders dated and approved before the item is purchased?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Do you ensure that students are approving expenditures and that adults (teachers, advisors or coaches) are not making the decisions? [Secondary]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. If food is sold in the student store, has it been approved by the director of food services? [Secondary Only. Primary grades cannot sell food daily.]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Do you verify that all ASB bank accounts are reconciled within two weeks of receipt of the bank statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. 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 to ensure the bank reconciliation is completed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
17. Are you one of the individuals authorized to sign ASB checks? Who are the other approved signers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
18. Do you know whom the board has approved to sign contracts? Up to what amount?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
19. Do you review the bank reconciliations each month and initial the bank statement as well as the reconciliation as evidence of your review?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
20. If you clearly delegated specific responsibilities and authority to an ASB advisor or advisors, do you meet regularly to coordinate and collaborate regarding school site needs and activities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
21. Is there a safe at the school with limited access that is adequate to hold all cash receipts until deposit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____



	YES	NO	N/A	Comments
22. Are bank deposits made within a few days of receipt, but at least weekly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
23. Do you review ASB financial reports monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Signature \_\_\_\_\_

Date \_\_\_\_\_

### ASB Advisor

The ASB advisor is a vital contributor to the success of ASB operations. This position is used in different ways in different LEAs statewide.

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

	YES	NO	N/A	Comments
1. Do you feel that the district staff and/or the principal/school administrator have adequately explained your responsibilities?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Do you know where to go for help if you have questions about ASB policies or procedures?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Are you a certificated staff member of the district?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Do you ensure that careful minutes are taken at each club meeting, with all necessary items noted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Do you help your club prepare and monitor an annual budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Do you work with your club to ensure that fundraisers are appropriate and adequate controls are in place to make them successful?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Do you work with the students to establish and implement cash receipt control procedures for each fundraising event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Is potential revenue projected for each fundraising event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	YES	NO	N/A	Comments
10. Do you ensure that cash receipts are given to the ASB bookkeeper immediately, or as soon as possible, after the fundraising event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Do you ensure that those responsible for the fundraising event have had two people count all funds raised and that both individuals sign and date the fundraising cash collection form?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. Do you count the cash receipts in the presence of a second person, and do you both sign and date the form indicating that the counted funds are accurate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Do you keep duplicate copies of cash count forms, and all other forms that are part of the financial process?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. Do you understand what types of expenses ASB funds are allowed to be used for?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Are you one of the individuals who preapproves expenditures (with a student representative and the principal/school administrator) via a purchase order?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. Do you review ASB financial reports monthly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
17. Are you one of the authorized signers of the ASB checks? Who are the other approved signers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
18. If you are the advisor for the student store, are additional internal controls in place, such as comparing sales to inventory, periodic inventory of goods, and review of pricing policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
19. Does the district provide staff development and training opportunities for you throughout the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Signature \_\_\_\_\_

Date \_\_\_\_\_

## ASB Bookkeeper

Many accounting functions need to be performed for ASB operations. In the best-case situation, a person with adequate time and appropriate technical skills and knowledge will be assigned to perform these functions. The staff member performing the following tasks may not have the official title of ASB Bookkeeper, but for purposes of this checklist, that is the title used for the person performing the ASB accounting functions at the school.

	YES	NO	N/A	Comments
1. Do you have sufficient time to devote to ASB recordkeeping?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Do you understand the appropriate internal controls for cash receipts from each type of fundraising event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Do you ensure that students and staff establish cash receipt control procedures for each fundraising event?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Do you maintain an adequate stock of supplies for cash receipt control procedures, such as prenumbered tickets, prenumbered receipt books, and duplicate carbon cash count forms?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Do you ensure that the advisors turn in the appropriate documentation for the fundraising event in addition to the cash collected? This documentation includes reports on tickets issued and other items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Do you ensure that all cash count forms for fundraising and all events where funds are collected are counted and signed before you take custody of the deposit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
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 change is accurate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Is cash deposited into the bank account within a few days after it is collected and received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Are all expenses approved in advance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Do you have copies of the signed purchase orders?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	YES	NO	N/A	Comments
12. Is the purchase order dated and approved prior to the purchase?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Are the checkbook and the check stock stored in a locked file cabinet or safe?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. Is there a log that identifies the individuals who have access to the ASB safe?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Are expenses paid only with an original invoice and a document that verifies that the goods were received?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. Are two signatures required on all checks? Are there backup signers?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
17. Are checks made to vendors and employees only for reimbursements (not to cash)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
18. Is a record maintained of all equipment purchased with ASB funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
19. Do you have a process to determine whether a worker is an employee or an independent contractor?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
20. Are all employees who perform work for the ASB paid through the district's payroll and then invoiced to ASB?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
21. Is an IRS Form W-9, Request for Taxpayer Identification Number and Certification, obtained from all independent contractors before any disbursements are issued to them?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
22. Do you reconcile all bank accounts within two weeks of receipt of the bank statement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
23. Are all outstanding deposits and checks identified and do they clear the bank in a timely manner? (deposits should remain outstanding for no more than two or three days).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
24. If any journal entries or transfer entries are part of the bank reconciliation, are those entries authorized?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
25. Does the district provide staff development and training opportunities for you throughout the year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	YES	NO	N/A	Comments
26. Is there a knowledgeable contact person in the business office to coordinate answering your questions and providing assistance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
27. Is the ASB recordkeeping computerized? If so, is the accounting software adequate to meet the needs of the district and clubs?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
28. Is the computer on which the ASB accounting software resides user ID and password protected?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
29. Is the ASB accounting software protected by requiring a user ID and password for access?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
30. Are ASB computer and accounting software passwords safeguarded, not given out, and changed periodically?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
31. Are only ASB receipts deposited into the ASB account (e.g., not library fines or principal's/school administrator's discretionary accounts)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
32. Are you being listened to when you express concerns about expenditures or other items?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
33. When money is brought to you from fundraisers, are you given time to count it in the person's presence and do you both sign and date the cash count form indicating that the funds agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Signature \_\_\_\_\_ Date \_\_\_\_\_

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In addition to sound internal controls, access to the office where ASB transactions are processed at the school (e.g., the ASB office or bookkeeper's office) should be adequately controlled. Easy or unobstructed access to the ASB office creates the opportunity for fraud. At the same time, the ASB/bookkeeper's office needs to be accessible enough to conduct business and meet clients' needs. Access controls allow the ASB bookkeeper to control who enters the ASB office, especially during times of heavy traffic. A split door is a simple solution that allows visual access and the ability for the ASB bookkeeper to answer questions without having to grant others access to the office.

Finally, strong internal controls promote the perception that detection of fraud is more likely. Those who believe they may be caught committing fraud may be less likely to do so. Limiting access and installing surveillance cameras with warning signs offer strong visual deterrents to a potential thief.

An Information Summary, Document Checklist and Questionnaire form is provided at the end of this chapter to further help improve sound internal controls.