

Whitney High School



Accounting Manual 2016-2017 School Year

This manual was created using guidelines by the California Fiscal Crisis and Management Assistance Team (FCMAT), California School Information Services (CSIS), and The Rocklin Unified School District.

For forms and documents go to whs.rocklinusd.org under the Activities tab

- **How To Run A Fundraiser**

(A Fundraiser is anything that brings in money, i.e. concerts, shows, tournaments, spirit wear, etc.)

1. Brainstorm possible fundraising activities with club and/or team members and choose a fundraiser.
2. If selling something, contact vendor and get a written cost estimate of the product.
3. Fill out “Request for Approval: Fundraising Event”
4. Submit the completed request by the last day of school (June) for the coming school year.
5. A master calendar will be developed, the fundraiser requests will be signed, and the calendar will be sent to the district office for final approval.
6. Do not hold on to cash. Bring it to the student store and we can store it in the safe. Then when you are done you can process all your money at once, and make one deposit.
7. Evaluate your activity with the students.
8. See “Event Procedures” for additional information

- **Fundraising Details**

1. It is a myth that the students get to decide if your fundraiser is any good.
2. It is fact that the students look at the dates of fundraisers to ensure that they do not overlap or occur at the same time.
3. Fundraisers submitted by the **last day of school** will receive first consideration in regards to dates and times.
4. If a fundraiser is denied it is usually due to a conflict with another group, lack of signatures, or failure to complete the request form.
5. Those groups that have “annual” fundraisers will be given first consideration, but MUST still submit a “Request for Approval: Fundraising Event.”
6. Any event or activity that brings in money is a fundraiser.
7. Any fundraiser requests submitted after October 1st for that specific fiscal year (July 1 to June 30) will be denied as per district policy, unless a personnel change occurs at the head position of that particular sport or club.
8. Unallowable fundraisers include, but are not limited to: dunk tanks, mechanical rides, bounce houses, sale of necessary team gear to players, games of chance, car washes on WHS campus, etc.
9. All items used for a fundraising effort must be inventoried and tracked.

- **Fundraising Forms and Documents**

Whitney High School

Associated Student Body
Jason Feuerbach, Activities Director
Colleen Daley, President



Request for Approval: Fundraising Event

Proposed Event: Back to School Dance

Detailed Description (be specific):

Annual casual dance during the first few weeks of school. Tickets are \$5 with an ASB card, \$10 without, and \$20 at the door.

Requesting Club/Sport/Organization: Associated Student Body

Proposed Date(s) of Event: August 31st, 2012

Club Contact Person: Brita Romans

Club Advisor: Jason Feuerbach

Location of Proposed Activity: Whitney High School

Has this event been held previously? (yes or no) Yes

Notes: _____

Club Representative (name, date, signature): _____

Club Advisor (name, date, signature): Jason Feuerbach

Student Council Approval (circle): YES NO

Any modifications: _____

ASB Officer (signature, date): _____

Activities Director (signature, date): _____

701 Wildcat Blvd. • Rocklin, CA • 95765 • (916) 632-6500 ext. 6431
www.whitneywildcats.net

- **How To Collect Money**

1. Complete the cash collection report.
2. If you have a large number of checks use the electronic version on the share drive to log and total all of your checks.
3. Turn money and forms in to the Student Store.
4. All money that you collect absolutely must be deposited into your ASB account.
5. Do not mix money from different events in the same deposit.
6. Complete inventory sheet with as much detail as possible.
7. Administration is responsible for overseeing the cash boxes for athletic events and must return it to the safe immediately following the event. Administration is responsible for signing the Cash Count Reconciliation as the "person in charge."
8. Example:

WHITNEY HIGH SCHOOL
ASSOCIATED STUDENT BODY

ASB

CASH COLLECTION REPORT		
DATE <u>5/1/10</u>	SIGNATURE <u>A-R Smith</u>	
CLUB/GROUP <u>ASB GENERAL</u>	ACCT# <u>200-00-00</u>	
ACTIVITY <u>END OF THE YEAR DANCE</u>	DATE <u>4/24/10</u>	
CURRENCY:	COIN:	
<u>3</u> x 100.00 = <u>300.00</u>	<u>40</u> x \$1.00 = <u>40.00</u>	
<u>20</u> x 50.00 = <u>1000.00</u>	<u>100</u> x .50 = <u>50.00</u>	
<u>20</u> x 20.00 = <u>400.00</u>	<u>100</u> x .25 = <u>25.00</u>	
<u>100</u> x 10.00 = <u>1000.00</u>	<u>10</u> x .10 = <u>1.00</u>	
<u>100</u> x 5.00 = <u>500.00</u>	<u>200</u> x .05 = <u>10.00</u>	
<u>500</u> x 2.00 = <u>1000.00</u>	<u>200</u> x .01 = <u>2.00</u>	
<u>500</u> x 1.00 = <u>500.00</u>		
TOTAL: <u>1700.00</u>	TOTAL: <u>12.50</u>	
CHECKS: (ATTACH ADDITIONAL SHEETS IF NECESSARY)		
Check #	Name	Amount
<u>0001</u>	<u>J. SMITH</u>	<u>20.00</u>
<u>1234</u>	<u>B. BOB</u>	<u>10.00</u>
<u>5678</u>	<u>B. PITT</u>	<u>10.00</u>
<u>1111</u>	<u>T. CRUISE</u>	<u>20.00</u>
TOTAL CHECK AMOUNT:		<u>60.00</u>
TOTAL CURRENCY:	<u>1700.00</u>	
TOTAL COIN:	<u>12.50</u>	
TOTAL CHECKS:	<u>60.00</u>	
LESS CASH BOX:	<u>- 500.00</u>	
TOTAL COLLECTED:	<u>\$1272.50</u>	

VERIFIED _____ COMPUTER POSTED _____

- Cash Count Reconciliation (add form)

ASB Forms.xls															
Home		Layout		Tables		Charts		SmartArt		Formulas		Data			
129		Total													
Whitney High School															
Cash Count Reconciliation															
Part 1	Date							Account							
	Event							Account #							
	Person Selling Tickets														
Part 2	Ticket Color							Ticket Color							
	"Beginning Ticket Number"							"Beginning Ticket Number"							
	Ending Ticket Number							Ending Ticket Number							
	Total Tickets Sold							Total Tickets Sold							
	Value per Ticket							Value per Ticket							
	Total Ticket Revenue							(A)	Total Ticket Revenue						
	Close Full Screen														
Part 3	Amount	# of Bills or Coins	Amount Collected												
	\$100 Bills														
	\$20 Bills														
	\$10 Bills														
	\$5 Bills														
	\$1 Bills														
	Half Dollars														
	Quarters														
	Dimes														
	Nickels														
	Pennies														
	Others														
	Total Cash														
Checks															
Total Cash and Checks in Drawer															
Part 4	Cash and Checks in Drawer		(B)												
	"Less: Beginning Cash"														
	Total Revenue Received			(C)											
	Total Revenue Received		(C)	Total Deposit											
	Less: Total Ticket Revenue		(A+B)												
	Cash Over / (Short)			Computer Posted											
	Verified by the person(s) selling the tickets				Date										
Verified by the Person in-Charge				Date											
Verified by the ASB Bookkeeper				Date											
* Represents an item that should be completed by the Person in-Charge in pen prior to cash count.															

- **Example Inventory sheet - must accompany all deposits (available on-line)**

Activity/Event: Spirit store at baseball game vs. Cordova

Date: 3/4/11

Quantity Sold	Description	Price per unit	Total Amount
5	shortsleeve, maroon t-shirts	\$10.00	\$50.00
20	maroon baseball hats	\$15.00	\$300.00
7	maroon lanyards	\$5.00	\$35.00
4	longsleeve, white t-shirts	\$15.00	\$60.00
5	Baseball hats (give-aways or comped)	\$0	\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Total Amount Collected			\$445.00

****Note that you also need to inventory items that you comp for coaches or incentives, etc.**

- Inventory Sheet and Records in the student store (inventory will be taken in the last week of May and the first week of June)

Inventory List

Whitney High School <Football> - Account #300

701 Wildcat Blvd. Rocklin, CA 95765

Start Date: 08/01/11
End Date: 06/30/12

Date:

Description	Unit Price	Quantity in Sto	Inventory Value on Hand	Quantity Purchased	Quantity Sold1	Quantity Sold2	Quantity Sold3	Quantity Sold4	Quantity Sold5	Quantity Sold6	Quantity Sold7	Quantity Sold8	Quantity Sold9	Quantity Sold10	Quantity Sold11
Maroon t-shirts (heart design): S -XL	6.04	35	\$211.40	35											
Maroon t-shirts (oval design): Youth	7.35	10	\$73.50	10											
Maroon Ladies V-neck shirt (oval design)	2.00	16	\$32.00	16											
Stadium Chairs	40.00	12	\$480.00	12											
Football programs	7.74	54	\$417.96	100	46										
Hat (mesh back adjustable)	8.50	6	\$51.00	24	4	1	2	1	5	5					
Hat (garment washed twill cap)	10.75	0	\$0.00	24	1	1	11	11							
Tumblers	6.29	112	\$704.48	144	7	7	4	14							
Camp t-shirts (Athletics Unlimited)	6.95	107	\$743.65	107											
Camp t-shirts (Brand Athletics)	11.00	70	\$770.00	70											
Vest	30.00	0	\$0.00	2	2										
Spirit Packs	100.00	0	\$0.00	75	35	20	20								
Discount books	20.00	0	\$0.00	759	441	235	72	11							
Sweatshirts		-48	\$0.00	4	12	10	2	3	5						
Beanies	15.00	0	\$0.00	1	1										

Edit sample data as needed. to this table. Click into the la row above the total row (col then press the Tab key.

Total Inventory Value

- **Club Accounts**

1. If there are funds available, please use those funds. The funds are to be used for the current members, not to build a surplus.

- **How To Ask For A Cashbox**

1. Complete the “Cash Box Request” form.
2. Turn in to the Student Store 2 weeks prior to event.
3. Stop by the Student Store and pick-up cashbox before your event by 3:00pm.
4. For all sporting events, admin will be picking up the cash box
5. Sign the “Cash Box Request” form on the “picked-up and verified by” line. Leave the yellow copy in the Bookkeeper’s inbox or on their desk.
6. Carry out your event and count your cash box at the end of the event with a witness.
7. If you need an empty cashbox just stop by the Student Store and we will loan one to you. If you damage it, your account will be charged.
8. Example:

WHITNEY HIGH SCHOOL

ASB

ASSOCIATED STUDENT BODY

CASH BOX REQUEST																			
DATE <u>4/10/10</u>	REQUESTED BY <u>J. FEUERBACH</u>																		
CLUB/GROUP <u>ASB GENERAL</u>	ACCT# <u>200</u>																		
ACTIVITY <u>END OF THE YEAR DANCE</u>	DATE NEEDED <u>4/24/10</u>																		
WHO WILL PICK UP <u>J. FEUERBACH</u>	TIME <u>3:00 PM</u>																		
SPECIAL NEEDS <u>NONE</u>																			
<table style="width: 100%; border: none;"> <tr> <th style="text-align: left;">AMOUNTS REQUESTED:</th> <th style="text-align: left;">AMOUNTS ISSUED:</th> </tr> <tr> <td><u>10</u> x 10.00 = <u>100.00</u></td> <td>_____ x \$ 10.00 = _____</td> </tr> <tr> <td><u>20</u> x 5.00 = <u>100.00</u></td> <td>_____ x 5.00 = _____</td> </tr> <tr> <td><u>200</u> x 1.00 = <u>200.00</u></td> <td>_____ x 1.00 = _____</td> </tr> <tr> <td>_____ x .25 = _____</td> <td><u>800</u> x .25 = <u>200.00</u></td> </tr> <tr> <td>_____ x .10 = _____</td> <td>_____ x .10 = _____</td> </tr> <tr> <td>_____ x .05 = _____</td> <td>_____ x .05 = _____</td> </tr> <tr> <td>_____ x .01 = _____</td> <td>_____ x .01 = _____</td> </tr> <tr> <td>TOTAL: <u>400.00</u></td> <td>TOTAL: <u>200.00</u></td> </tr> </table>		AMOUNTS REQUESTED:	AMOUNTS ISSUED:	<u>10</u> x 10.00 = <u>100.00</u>	_____ x \$ 10.00 = _____	<u>20</u> x 5.00 = <u>100.00</u>	_____ x 5.00 = _____	<u>200</u> x 1.00 = <u>200.00</u>	_____ x 1.00 = _____	_____ x .25 = _____	<u>800</u> x .25 = <u>200.00</u>	_____ x .10 = _____	_____ x .10 = _____	_____ x .05 = _____	_____ x .05 = _____	_____ x .01 = _____	_____ x .01 = _____	TOTAL: <u>400.00</u>	TOTAL: <u>200.00</u>
AMOUNTS REQUESTED:	AMOUNTS ISSUED:																		
<u>10</u> x 10.00 = <u>100.00</u>	_____ x \$ 10.00 = _____																		
<u>20</u> x 5.00 = <u>100.00</u>	_____ x 5.00 = _____																		
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_____ x .25 = _____	<u>800</u> x .25 = <u>200.00</u>																		
_____ x .10 = _____	_____ x .10 = _____																		
_____ x .05 = _____	_____ x .05 = _____																		
_____ x .01 = _____	_____ x .01 = _____																		
TOTAL: <u>400.00</u>	TOTAL: <u>200.00</u>																		
DATE ISSUED <u>4/24/10</u> BY <u>L. OSBORNE</u>																			
PICKED-UP & VERIFIED BY <u>A. Full</u>																			
CHECK LIST STAMP & PAD SIGN BOOSTER CLUB LIST DEL. DETENTION LIST GUEST LIST CASH COLLECTION FORM TALLEY SHEET	INITIALS _____ _____ _____ _____ _____ _____																		

EXAMPLE

VERIFIED _____ COMPUTER POSTED _____

- **How to return your cash box**

1. For all on-campus events, cash boxes need to be returned to the student store that evening. If during a weekend, cash boxes need to be returned the following Monday by 9:00am. If your cash box is not returned by 9:00am the following morning, you will receive a reminder form the Bookkeeper. If the cash box is not returned by 1:00pm the following day, you will receive an email from the Activities Director. If the cash box is not returned by the end of the day, the administration will be notified.
2. For off-campus events, see “Event Procedures.”
3. If you do not have a witness present to count your cash box, you must count your cash box in the presence of the bookkeeper in the student store the following morning.

- **Event Procedures**

1. An Event is defined as any activity that brings in money i.e. fundraisers, tournaments, shows, dinners, concerts, etc.
2. A Pre-Event meeting reminder will be scheduled by the Bookkeeper 60 days prior to the event. This will be a meeting with the Activities Director where we will discuss all of the necessary event details.
3. Failure to attend a Pre-Event Meeting less than 30 days prior to the event may result in cancellation of said event.
4. Auction Items- If the event has a silent auction, the provided Bid Sheet must be used. The Bid Sheets must be turned into the Bookkeeper with legible name, phone number, email, and dollar amount the following school day. The Bookkeeper will then Invoice the customer/buyer and process the payment through PayPal.

Sample Bid Sheet sample

Name	Email Address, Phone Number	Bid

- **How To Purchase Something**

1. The team or club decides on a purchase.
2. Contact the vendor and get a written estimate of the product to be purchased.
3. Fill out a purchase requisition. (also available electronically)
4. Turn purchase requisition in to the Student Store or email to the bookkeeper. All requisitions received by Friday at 3 pm will be processed the following week.
5. Once the requisition has been approved you will receive a copy of the PO in your box. A purchase order number will be located on the upper, right-hand corner of the page.
6. Now you may purchase your goods/products from the vendor.
7. An approved requisition does not mean the product has been ordered. You need to order with the company using the PO #.
8. Upon receipt of the goods turn your invoice (not a quote) in to the Student Store with the words “Please Pay” and the PO number on the invoice.
9. The bookkeeper will then make the payment.
10. This process creates the necessary paper trail required by state law.

- **Purchase Requisition Essentials**

1. Most requisitions are denied due to a lack of funds in the account.
2. Make sure the proper signatures are obtained.
3. Paperwork turned in Friday at 3:00 pm will be approved the following week.
4. If products are purchased prior to the approval of a purchase requisition then ASB has every right to deny your purchase requisition.
5. If a product is purchased more than two times prior to the approval of a purchase requisition, on the third offense the specified account will be frozen for 30 days. A fourth offense will result in a 365-day inactivity period. Offenses are recorded per fiscal year (July 1 to June 30).
6. Remember the dates of the purchase requisition approval and the invoice are registered in the computer. Purchasing a product, submitting a PO for approval, and then submitting an invoice for payment does not work.
7. All open purchase requisitions must include a “not too exceed amount,” supplies to be purchased, and have a specific time period.
8. Open purchase orders to a specific coach or parent over \$500 will not be allowed (Exceptions at the discretion of the activities director).

9. All information must be completed including address, phone number, account name, account number, and purpose of expenditure.
10. Any single purchase over \$500 will be documented on a permanent inventory sheet. If this product is recycled, sold, lost, etc. the student store must be notified to remove the product from the team/club's permanent inventory.
11. Use the special instruction box to relay information to the student council and the bookkeeper (what to do with the check once an invoice is received, upcoming fundraisers, etc.).
12. Please see example purchase requisitions on the following pages.
13. Allowable purchases include, but are not limited to:
 - Magazines and newspaper subscriptions for student use
 - Playground equipment
 - Supplemental equipment for student use that is not normally provided by the school entity, such as telescopes and aquariums
 - Field trips/excursions and outdoor education/science camps
 - Extra-curricular athletic costs, including costs for ticket sales, game officiating and security
 - Costs for student social events (food, entertainment)
 - Scholarships and student prizes
 - Awards
 - Student conferences and trips
14. Unallowable purchases include, but are not limited to:
 - Salaries or supplies that are the responsibility of the district.
 - Repair and maintenance of district-owned facilities and equipment
 - Articles for the personal use of district employees
 - Expenses for faculty meetings
 - Expenses for parent-teacher organizations such as the PTA or boosters
 - Gifts of any kind
 - Employee clothing/attire and meals
 - Donations
 - Cash awards or gift cards
15. Rocklin Unified School District fundraising costs:
 - Utilities: \$6 per hour.
 - Custodian: Range from 2 to 6 hours of coverage (depending on time and amount of people expected to attend). Cost is \$35 per hour.

• Purchase Requisition Example – Open Purchase Order

PO Number: _____

**WHITNEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
PURCHASE REQUISITION**

Vendor Information

Vendor Name: Palmer Signs
 Street Address: 111 Roseville Parkway
 City, State, Zipcode: Roseville, CA 12345
 Phone Number: (800) 123-4567
 Fax Number: (800) 111-2222
 Contact Person: Bob

Account Information

Name of Account: ASB General
 Account Number: 200
 Purpose of Expenditure: Homecoming signs and shirts

Purchase Order Information

Quantity	Description of Items	Unit Cost	Total Cost
1	open purchase order for t-shirts, signs, pom poms, cups	500.00	500.00
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Special Instructions: open PO not to exceed \$500		Subtotal	0
		Sales Tax	
		Shipping/Handling	
		Total Cost	500.00

"The Executive Council of the Whitney High School Associated Student Body, as stated in the school constitution as one of its purposes (Article 1, Section 3), hereby approves the expenditure of funds from the specified Associated Student Body account."

Club Officer (Signature and Title): Billy Bob

Club Advisor/Coach: Jennifer Yadon

Associated Student Body Officer: _____

Activities Director/Administrator: _____

Office Use Only

Date Received: _____ Date Approved: _____

• Purchase Requisition Example – Standard Purchase Order

PO Number: _____

**WHITNEY HIGH SCHOOL
ASSOCIATED STUDENT BODY
PURCHASE REQUISITION**

Vendor Information

Vendor Name: Palmer Signs
 Street Address: 111 Roseville Parkway
 City, State, Zipcode: Roseville, CA 12345
 Phone Number: (800) 123-4567
 Fax Number: (800) 111-2222
 Contact Person: Bob

Account Information

Name of Account: ASB General
 Account Number: 200
 Purpose of Expenditure: Homecoming signs and shirts

Purchase Order Information

Quantity	Description of Items	Unit Cost	Total Cost
80	shirts for freshman class	5.00	400.00
80	shirts for senior	6.00	480.00
10	maroon cups	2.00	20.00
10	gold cups	2.00	20.00
			0
			0
			0
			0
			0
			0
			0
Special Instructions:		Subtotal	0
		Sales Tax	40.21
		Shipping/Handling	100.00
		Total Cost	1,000.21

"The Executive Council of the Whitney High School Associated Student Body, as stated in the school constitution as one of its purposes (Article 1, Section 3), hereby approves the expenditure of funds from the specified Associated Student Body account."

Club Officer (Signature and Title): Billy Bob

Club Advisor/Coach: Jennifer Yadon

Associated Student Body Officer: _____

Activities Director/Administrator: _____

Office Use Only

Date Received: _____ Date Approved: _____

- **Voluntary Athletic Contribution**

1. The student store will accept the voluntary athletic contribution during normal operating hours.
2. Students are allowed to pay before school, during break, at the lunch period, and after school during the normal school day Checks must be made out to **WHS**.
3. Will be available online through the webstore.

- **Class Contributions**

1. Checks must be made out to **WHS**.
2. Will be available online through the webstore

- **Numbered Tickets**

1. Numbered tickets will be required for any event charging admission.
2. Tickets will be provided by the student store.
3. Please provide ticket pricing information on your cash box request.
4. It is imperative that tickets are sold accurately as this is a district requirement.

- **Posters and Flyers**

1. Must be approved by the Activities Director.
2. Use only blue masking tape.
3. There will be no tape visible.
4. Take down after event occurs.
5. If ripped, torn, water damaged, etc. please remove.

- **School Logos and Colors**

1. ***The Whitney Wildcat Logo Family*** - The wildcat as a Whitney symbol dates back to 2005 when the founding teachers and administrators developed the school colors and mascot. In following years, Whitney began considering the design of athletic marks that would consistently identify all campus sports teams, spirit squads, and clubs. The marks would create a sense of identity and unity. The following marks should be used for all sports publications, uniforms, products, and booster organizations.
2. ***The Whitney Wordmark*** - Whitney can also be identified by a wordmark – a work used as a logotype that can be easily read and understood at a glance. The wordmark can be included on all material that represents the school. The wordmark is Rockwell Extra Bold in all capital letters. Use the wordmark at various sizes, however please do so proportionally.

WHITNEY

3. **The School Colors** - The school marks are restricted to a limited color palette. They may be applied in two colors of ink: PMS 4515 (Vegas Gold), PMS 7428 (Maroon) and outlined in PMS Black 2. Due to the inaccuracy of color printers and computer monitors, these colors might not be displayed correctly. Please check a Pantone color selection book for a correct display.
4. **The School Mark** - The school mark is the image workhorse that represents the entire school on publications, stationery, electronic media, etc. This is the most widely applied mark and is used in situations where general school identification is required.



5. **The Athletic Mark** - This mark represents the spirit of the sports teams, both men's and women's. It is used on uniforms, signage, and athletics stationery, publications, and promotions. This mark is widely applied and used to identify Whitney's athletics program.



6. **Implementation and Adherence to School Policies** - At this point, all items ordered that have a school logo and the word "Whitney" need to adhere to the above guidelines. This means that any time the word "Whitney" is used on clothing, apparel, or publicity items the guidelines for the wordmark must be followed. These same wordmark guidelines do not relate to the word "wildcats". Furthermore, this means that you are not free to create your own logos, graphics, wordmarks, etc. If you wish to use the logo above and add a visual aid that relates to your sport please have it pre-approved by the athletic director.

- **Account Discrepancies**

If the proper procedures outlined in the Account Manual are not followed, the following will occur:

1. Email from the Activities Director regarding the discrepancy
2. Letter from the Activities Director and Administration regarding the discrepancy
3. Account frozen for 30 days

Information regarding Internal Controls for Organized ASBs according to Fiscal Crisis and Management Assistance Team (FCMAT) and California School Information Services (CSIS)

1. Each school should have a purchase order form for ordering goods. The purchase order form demonstrates that the proposed purchase has been approved by all of the appropriate staff members and students.
2. When the purchase orders are printed, they should be pre-numbered or assigned a sequential number that is tracked in a purchase order log to track each document and transaction. The purchase orders should be printed with multiple copies for distribution.
3. At a minimum, the purchase order should include the following:
 - a. The name of the student club or organization
 - b. The name and address of the vendor
 - c. The quantity of goods, including a description and the cost. The requestor should also estimate the sales tax and shipping charges.

- d. Three required signatures. These signatures must include a student representative, a board designee, and a certificated advisor.
4. Before any club makes a commitment to purchase goods, it must prepare a purchase order and obtain all of the required approvals.
5. The students submit the completed purchase order to the ASB bookkeeper once all of the approvals are obtained.
6. The students record the issuance and approval of the purchase order in the minutes.
7. The students retain two copies of the purchase order. One is saved as a permanent record of the order and the other copy is used as a receiving copy.
8. The ASB bookkeeper verifies that the club has sufficient funds to pay for the goods before the order is sent to the vendor.
9. Once all of the items have been compared to the packing slip, the receiver will sign the receiving copy of the purchase order, the invoice, and return to the bookkeeper.
10. The bookkeeper will match the original purchase order to the invoice and the receiving copy of the purchase order. When all three are match a check will be prepared.
11. Two signatures are required on all checks written from ASB funds.
12. The check is mailed.
13. The invoice is marked paid and the check number is written on the invoice.
14. The ASB bookkeeper stores the paid invoices with the receiving report.

- **Frequently Asked Questions and Answers**

1. Can our club make a donation to a charitable organization such as The Red Cross? We want to do something to support this charity.

Such donations are usually not allowable because they are considered a gift of public funds. If your student group wants to organize a fundraiser to help a charity; they might consider holding a fundraiser that is clearly identified as supporting that charity, and ask that all proceeds be paid by checks make payable directly to the charity. These checks would then be delivered to the charity.

2. If I take in money, can I use the cash to purchase food, supplies, and reimburse people for the event or activity?

No, not under any circumstances. *By completing a purchase requisition, using purchase order numbers, and depositing your money in an ASB account you have created a paper trail and ensured the necessary checks and balances. Failure to follow this procedure could result in money laundering accusations and other criminal charges.*

3. Why do we need a teacher to be our club advisor? Why can't our classified walk-on coach or a volunteer parent be the club advisor?

Education Code 48933(b) describes "the certificated employee who is the designated advisor" and requires that the club advisor be a certificated employee of the district. The advisor doesn't have to be a teacher, but could be another certificated employee. A classified employee or properly screened volunteer may be an assistant advisor to a certificated employee.

4. We would like to have a 50/50 fundraiser. We would sell tickets for \$1.00 and the tickets would say "Donation not Required" and they would hand out a lollipop with each sale. The winner would receive half of the total money collected. Would these procedures make this fundraiser legal?

No. However, it is possible for private non-profit groups to conduct raffles as long as the organization is a tax-exempt nonprofit organization with an approved tax identification number, pursuant to Revenue and Taxation Code 23701d. Furthermore, the eligible non-profit organization must disburse 90% of the profits to a charitable organization. School districts are not authorized to participate in raffles because they are not nonprofit organizations exempt from state tax as defined in the Franchise Tax Code. Rather, school districts are exempt from tax by virtue of being governmental entities of the State of California.

5. The State Board of Education has reiterated that no fees are to be charged except where specifically authorized by law. This understanding is based on the authority in Article IX, Section 5 of the California Constitution. The Attorney General has also made it clear in many of their opinions that school districts cannot levy fees as a condition for participation in any class, whether elective or compulsory. Such unallowable fees include security deposits for locks, lockers, books, class apparatus, musical instruments, uniforms or other equipment. Clearly, students may not be charged fees for participation in either curricular or extracurricular activities. And, whenever a particular curriculum or extra curricular program is adopted, all supplies, both necessary and supplemental, must be provided free of charge by the district.