

# **Associated Student Body (ASB) Funds**

2015-2016

Accounting Services Department  
Serna Center, Box 802

# Associated Student Body Topics

- Overview of ASB
- Organized vs. Unorganized ASB
- School Year Timeline
- Communication and Cooperation
- Who Should Pay?
- Does this Money go to ASB or Site Donations?
- Cash Controls
- Student Rewards and Incentives
- Partnerships and Relationships
- ASB Document Process Workflow
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# Overview of ASB

- The funds that are raised and spent by student organizations are called Associated Student Body (ASB) funds
- ASBs must be made up of **current** students
- Under Ed Code, students in California schools may raise money and make decisions about how they will spend this money
- ASB organizations and the management of their funds represent an opportunity for students to not only raise money, but also to:
  - Learn the principles of operating a small business
  - Develop leadership skills
  - Make a contribution to their school and fellow students

# Organized vs. Unorganized ASB

## Organized (Middle and High Schools)

- Students organize their activities around student clubs and a student council
- Students are primarily responsible for their own organizations, with the assistance of a *certificated* advisor
- Students decide what fundraising events to organize and how they will use the money

# Organized vs. Unorganized ASB

## Unorganized

- Elementary and K-8 schools
- Children's Centers
- Adult Education
- Special Education
- Regional Occupational Programs
- Usually no clubs or student council
- Limited student involvement in decisions about fundraising events and how funds are spent
- Principal (or designee) oversees raising and spending of funds

# School Year Timeline

## September

- Preliminary budget reviewed and necessary changes made
- Documents sent to site to be completed and returned by September 15<sup>th</sup>
  - Authorization to Open/Maintain Bank Account (Authorized Signers)
  - Annual Certification of All Bank Accounts

## October

- Submit list of proposed fundraisers to Accounting Services by October 1<sup>st</sup>
- Final budget approved by Principal and Student Council, if applicable, and submitted to Accounting Services

# School Year Timeline

## January

- Sites with controllers submit independent contractor information by January 10<sup>th</sup> to Accounting Services for IRS Form 1099 tax reporting

Note: Every independent contractor must have an IRS Form W-9 on file with Accounting Services

- The form is available online at [www.irs.gov](http://www.irs.gov)
- W-9s should accompany purchase order requests at the time of submission

## April

- Begin work on the preliminary budget for next school year
- Submit requests to carry over excess balances by April 1<sup>st</sup>

## June

- Preliminary budget completed and approved by the Principal

# Communication and Cooperation

- To ensure that you are on the right track, ***clearly communicate*** your plans and ideas for fundraising and activities
- Prior to October 1<sup>st</sup>, submit **Request for Fundraiser Approval** to Accounting Services **before** actually engaging in fundraisers
- Submit additional **Request for Fundraiser Approval(s)** as you plan other events throughout the year



# Communication and Cooperation

- What needs to be ordered for the fundraiser?
  - Communicate **BEFORE** ordering!
- As part of the process of planning for any fundraiser, you need to ask the following questions:

What will the money be used for?

- Is this appropriate for student activities?

For middle or high schools, has the Student Council approved the expenditure?

## Who Should Pay?

- What are some ways to pay for it?
  - (BEST) Order from the vendor, invoice paid by Accounting Services or Controller
  - (OPTIONAL) Order through the district by purchase order, Accounting Services reimburses district funds using ASB funds
  - (POOR) Purchased by staff member, reimbursed with ASB funds

## Who Should Pay?

- Submit your paperwork timely to Accounting Services or your Controller to get vendors paid directly from ASB
- Often, teachers, principals, or parents pay for an event, then ask for reimbursement
  - Field trips
  - Fundraising materials
  - Party food and supplies
  - Decorations
- They do this because they are not aware of the alternative

# Does this Money go to ASB or to Site Donations?

- Possible sources of money
  - Student fundraising – **ASB**
  - Parent donations toward field trips - **ASB**
  - Commission checks – **ASB**
    - Vending machines
    - School photographer



# Does this Money go to ASB or to Site Donations?

- Donations
  - For student activities – **ASB**
  - For classroom or teacher – **Donations**
  - Money collected from staff for spirit wear – **Donations**
  - Grants awarded to teachers for classroom supplies – **Donations**
  - Fees collected from parents for lost or damaged textbooks or library books – **District resource 0005**

# Cash Controls

- Cash must be counted at the time of receipt by two people
- Whoever receives cash or checks gives a numbered receipt to the other person
- Deposit to the bank as soon as possible – at least once per week – using District courier (more information to be provided soon)
- Do not use un-deposited cash to buy more supplies or cash personal checks



# Student Rewards and Incentives

- Many schools offer incentives or rewards to students for attendance, benchmarks, or good behavior
- Appropriate rewards are certificates, stickers, pencils, ribbons, etc.
- For example, a pizza party may be a good way to reward an entire class
  - Coordinate with your cafeteria manager or Nutrition Services



## Student Rewards and Incentives

- Cash awards, gift cards, articles of clothing, calculators, cameras, and other personal items are **not** appropriate purchases using ASB funds. Likewise, they are **not allowed** by Board Policy because they are considered a gift of public funds
- If you truly want to reward your students with these type of gifts, see if you can get local businesses to donate them
- Contact Accounting Services via phone or email before purchasing rewards and incentives to ensure compliance with Education Code and Board Policy



# Partnerships and Relationships

- When you order, using a local vendor offers several benefits:
  - Immediate access for delivery and follow-up
  - No shipping charges
  - Sales tax is paid at the time of purchase (this is not always the case with online or out of state vendors)
  - Supports local economy
  - Vendor may have children in SCUSD

# ASB Document Process Workflow

Request for Fundraiser  
Approval to Accounting  
Services or Controller

Purchase Order Request to  
Accounting Services or Controller

Place order or purchase items

Receive order, sign packing slip

Submit invoice or receipt along  
with Disbursement Request to  
Accounting Services or  
Controller

# Online Forms

- [www.scusd.edu/intranet](http://www.scusd.edu/intranet)
  - Offices
    - Accounting Services Department
      - Documents
        - ACC - Forms

Request for Fundraiser Approval (ACC-F018)

ASB Deposit Summary (ACC-F019)

Purchase Order Request (ACC-F011)

Disbursement Request (ACC-F010)

# Resources

- Accounting Services
  - *Refer to General Accounting Staff Assignments for your school*
  - *ASB Policy*

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- District Student Body Procedures Manual
- Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference, FCMAT, 2012 (new version coming in September 2015)  
<http://wwwstatic.kern.org/gems/fcmat/ASBManual2012finalinteractiv.pdf>