

# Procedures for ASB Accounts

## BASIC KNOWLEDGE and EXPECTATIONS:

Deadlines for Bills and Requests: End of Business Friday

Council Meetings: Wednesdays 4<sup>th</sup> per. in P2

\*\*\*\*\*  
**\*\*2 weeks are required to process a request; submit requests early to avoid emergencies\*\***

All council meetings will be on Wednesday unless otherwise decided due to activities and holidays.

Meeting minutes should be distributed (via e-mail) within 2 business days of the meeting, and posted to the Vanden ASB webpage

Keep all minutes to determine if bills have passed, been tabled, or denied.

## Why do I have to do all this and what does each bill do for me?

**PURPOSE:** The ASB paperwork process has been put in place to protect the student body's money and show that our organizations are doing their due diligence in fundraising and spending their money legally within the parameters of a California High School Associated Student Body. The color system is in place because we are audited every year by the state and our ASB accounts clerk has go through the files looking up random transactions to prove that we are doing our accounting correctly.

**Pre-Approval / Blue:** allows an ASB organization to spend their money. Its purpose is to show that an organization planned their spending beforehand and itemized what they were going to purchase for an event.

**Activity/Fundraiser Request / Orange:** allows the Student Council to calendar events and help prevent ASB organizations from having events that conflict with each other. It is also the first bill you should think of, whenever your organization is planning a fundraiser, picnic, dance, prom, game, fieldtrip, before school activity, lunchtime activity, afterschool activity, etc...

**Requisition / Green:** makes checks for Pre-Approved purchases and reimbursements. The "pay to the order" of your Requisition request **MUST** match the Pre-Approval;

**Other functions of the Requisition request:** Transfer funds between accounts; Open a club account; Deposit incoming funds and random donations.

**Revenue/Expense Form / Lite Pink:** (Required by TUSD School Board / mandatory for each year's audit) helps an organization plan and budget their event before it goes off, then after the event the organization can compare their expectations to the real event. It helps prove that our ASB organizations are being responsible and legal with their funds.

**Cash Box Request / Yellow or Hot Pink:** Required for the collection of funds from any sales, concessions, event tickets, fundraisers, and all that jazz. **Hot Pink** = numbered ticket sales for dances, games and other similar events. **Yellow** = everything else.

## How do I have a fundraiser?

1. Submit an **Activity/Request Form (Orange)**
  - a. ask to have a fundraiser; the dates must be available
  - b. explain how the money is to be raised
  - c. Include the *WHAT, WHEN, WHERE, WHY, and HOW MUCH*

PAPERCLIP THE FOLLOWING with the Activity/Fundraiser Request

- **Pre-Approval (Blue):** to approve the purchase of items to be sold, and/or to purchase items that are needed for your fundraiser. (Be specific and thorough with your shopping list on or attached to P-A)
  - BE SURE THE BUSINESS TO BE PAID or the PEOPLE TO BE REIMBURSED ARE NAMED IN THE "pay to the order of" section.**\*\*DO NOT PURCHASE ANYTHING BEFORE THE PRE-APPROVAL IS PASSED!\*\***
- **Revenue/Expense Form (Pink):** Fill out the before/expected profit side before you submit any of this.
- **CASH BOX request:** if you will be collecting money during your fundraiser—(*Yellow for products, Fuschia for gate tickets*)

2. After the above has been passed in a Student Council meeting:
  - a. Submit a **Requisition Form (Green)** to pay any businesses you asked for a check for on your Pre-Approval.
  - b. Have the people named for reimbursement buy the necessary named items
  - c. **REIMBURSE** the people named on the Pre-Approval by submitting **Requisition Forms (Green)** with receipts attached to the back.

**Example:** You want to run the concession stand at a basketball game. You want to sell pizza and soda.

You are going to buy the pizza and soda yourself and get reimbursed.

1. Submit an **ORANGE** to get activity approved
    - a. attach a **PINK** to show what you think you're going to earn from this fundraiser
    - b. attach a **BLUE** to get \$ for pizza and soda **PREAPPROVED** (check "reimbursement")
    - c. attach a **CASH BOX SHEET** so that you may collect money
  2. After approval and after money is spent: Submit a **GREEN** to get a check for the pizza and soda (include receipts)
- .....

### **How do I spend money that is in my account?**

1. Submit a **BLUE SHEET**
  - a. asking for a purchase order ---be **VERY** specific with all details or
  - b. asking for a purchase to be **PRE-APPROVED**---be **VERY** specific with all details
  - c. asking for a reimbursement to be **PRE-APPROVED**---be **VERY** specific with all details

**BLUE = "May I spend this money on \_\_\_\_\_?"**

**NOTE: Pre-approvals expire on September 30<sup>th</sup> of the school year following the pre-approval. Any requests for payment using an expired pre-approval will not be honored by the student council. Submit all requests for payment in a timely manner.**

**NOTE: Pre-approvals do not automatically result in full payment when payment requests are submitted. If the money that is required for the payment is not available in the account when the request for payment is submitted, the request will be tabled until the appropriate funds become available. It is the advisors/coaches responsibility to verify availability of money before spending/encumbering it and requesting reimbursement or payment to vendors.**

2. Submit a **GREEN SHEET**
  - a. asking for the bill to be paid (attach P.O. and **INVOICE**)
  - b. asking for a check to reimburse (attach receipts)

**GREEN = "I spent the money, now give it to me."  
"I ordered this stuff, please pay for it"**

**Example:** You want to order hats for the baseball team.

1. Call the hat company and get an estimate.
2. Ask them to fax you a copy of the estimate
3. Submit a **BLUE SHEET** asking for a purchase order (attach estimate)
4. When you get the PO # from the Accounts Clerk, call the company and give them the P.O. # and order your hats.
5. Warn the Front Office Secretary that hats are being shipped to the school.
6. When the hats arrive at the school\*, pick them up for distribution.  
\*all orders must be sent to school; it is not acceptable to have any other address for shipping!
7. Submit a **GREEN SHEET** so the bill will be paid (attach the P.O. and the **INVOICE**)

### **Frequently Asked Questions**

#### **1. Why are there so many forms to fill out?**

Every year the ASB is subject to auditing. This is done to make sure that the ASB money has not been abused or spent illegally. The forms are necessary to make sure that all steps in the ASB procedures have been followed before money is spent.

Just like the district money, ASB money is subject to strict regulation which is achieved through a mountain of paperwork. The ASB requires the same diligence and responsibility from staff members that the district requires for its expenditures. For example, invoices and detailed explanations of expenses are required. Therefore, pre-approvals are necessary, permission must be granted, and appropriate documentation must be submitted for all activities and requests. It is a necessary evil. Again, the Student Council requires the same level of responsibility from staff members that the principal expects for district money.

2. Why do I have to submit an activity request to go on a field trip that has already been approved by the administration? All I want is the transportation and substitute teacher paid for by our club's ASB account.

District money and ASB money are separate. Therefore, any request to spend ASB money on an activity must be approved using the BLUE, GREEN and ORANGE forms. If you are going to spend money from an ASB account, all activities and expenses must be approved.

\*\*If you are not going to spend money from an ASB account, then the ASB will not need to approve the activity or the expense.

3. Why do I have to ask the Student Council to spend money that was raised by my organization? Isn't it our money? Shouldn't we be able to spend it how we want?

The Student Council is an organization of students that protects all student money, regardless of who raised it. There are strict procedures put in place so that we can pass our audit. This is why all expenses must be pre-approved. In addition, all money must be spent on things that directly or indirectly support non-curricular activities for students.

When requests are submitted, the Student Council considers the legitimacy of the request and whether or not the money will benefit the students. This is done to protect the money from abuse by adults who have access to it. In essence, the money does not belong to the advisor or coach, but rather, it belongs to the Associate Student Body, and it is managed by the Student Council.

ASB monies are the most abused monies in education. Therefore, it is important that all advisors and coaches plan ahead by creating a budget and foreseeing expenses so that they do not have to spend money in an "emergency" that is not pre-approved. If this is done, the coach/advisor will not be reimbursed.

4. Why was my bill denied?

There are a variety of reasons that a request could be denied. The most frequent mistakes are:

- i. failure to get expense approved
- ii. did not spend money on the items specified on the pre-approval
- iii. overspent the amount indicated on the pre-approval
- iv. not a legitimate expense for ASB money
- v. there were no receipts or invoices attached to document the expense.

5. Why was my bill sent back to me?

There are a variety of reasons that a request could be returned. The most frequent reasons are:

- i. no advisor signature
- ii. no pre-approval date indicated
- iii. no detailed explanation of expense
- iv. illegible
- v. no account # indicated
- vi. no amount indicated
- vii. did not mark what was being requested or marked the wrong one (check, PO, transfer, etc.)
- viii. no invoices or receipts (must be originals)

6. What do I do if my bill is denied? Is there an appeals process?

1. You may resubmit your bill to the council and ask that it be reconsidered. It would be helpful to attach a letter of explanation or to attend the council meeting.