

Participation in student body organizations can enhance and expand the educational experience of students. The governing board authorizes and oversees these organizations. Regulations established by the board should allow students to develop leadership and business skills and also provide for a constructive environment for school-sponsored social and fund-raising activities.

The governing board must provide adequate supervision over student body organizations and activities. Personnel responsible for student body activities should use student body organization funds for appropriate purposes that provide maximum benefit to pupils.

LEGAL PROVISIONS

Any group of students enrolled at a school site may organize a student body association (ASB) with the purpose of conducting activities on behalf of the students. The governing board is responsible for approving new student body associations and for controlling and regulating the organizations. [EC §§ 48930, 76060]

Any student organization may be granted use of school premises and properties without charge, subject to regulations established by the governing board. [EC §§ 48930, 76060]

School districts should consider the Civic Center Act when developing policies concerning meetings held on school premises by groups not related to school curriculum. Secondary schools are also affected by the federal Equal Access Act (see Additional Resources). [20 USC §§ 4071-4; EC §§ 38130-8]

The No Child Left Behind Act prohibits districts that receive federal funds from denying equal access to any group affiliated with the Boy Scouts of America or other patriotic youth groups (see Additional Resources). [20 USC § 7905; 36 USC Subtitle II, Part B]

Pupils must not be solicited on school premises during school hours, or within one hour before and after school time, to subscribe or contribute to the funds of, join, or work for any organization not directly under the control of school authorities. An exception is made if the organization is a nonpartisan, charitable organization created for charitable purposes by an act of Congress or under the laws of the state. The solicitation must have prior approval by the county board of education or by the district governing board. [EC § 51520]

Eligible Fund-raising Activities

The governing board may authorize any organization to maintain such activities, including fund-raising activities, as may be approved by the board, provided the organization is composed entirely of pupils attending district schools (Exhibit 1). The governing board may authorize, by resolution, fund-raising activities during school hours on school property if such activities do not interfere with the normal school day. [EC §§ 48931-2]

By resolution the governing board may authorize student organizations to sell food on school premises, subject to state laws and regulations. Federal regulations mandate that district rules and regulations prohibit the sale of foods of minimal nutritional value, as listed in Appendix B of 7 CFR 210 or Appendix B of 7 CFR 220, in food service areas during breakfast and lunch periods (see Additional Resources). [7 CFR §§ 210.11-12, 220]

If a school district participates in the National School Lunch and/or Breakfast Program, student organizations in grades K-8 can sell food on campus only if all of the following conditions are met: (a) only one food item is sold per sale; (b) the specific nutritious food item sold is approved by the governing board; (c) the sale does not begin until after the close of the regularly scheduled midday food service period; (d) food items prepared on the premises are not sold; (e) there are no more than four such sales per year per school; (f) the food sold is a dessert-type food, to the extent that it meets the nutrition standards in Education Code section 49431; (g) the food sold is not one sold in the district's food service program at that school during that school day. [5 CCR § 15500]

For junior high and high schools participating in the National School Lunch and/or Breakfast Program, student organizations can sell food on campus only if all of the following conditions are met: (a) 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; (b) the specific nutritious food items are approved by the governing board; (c) food items sold during the regular school day are not prepared on the premises; and (d) food items sold are not those sold in the district's food service program at that school during that school day. [5 CCR § 15501]

As of July 1, 2007, all foods sold to pupils at schools must meet the nutrition standards specified in Education Code section 49431. Foods not meeting these requirements may be sold only if they are sold by students off of and away from school premises or on school premises at least one-half hour after the end of the school day. At middle, junior, and high schools, sales are also permitted during a school-sponsored student

activity after the end of the school day. Effective July 1, 2009, foods with artificial trans fat cannot be sold through a vending machine or school food service during school hours and up to half an hour before and after school. [EC §§ 49430-1.2, 49431.7] (See also Child Nutrition.)

There are also nutrition standards for beverages that can be sold during the school day, with exemptions provided for fundraising events. Beverages that do not comply with the standards may be sold at elementary schools if they are sold by students off of and away from school premises or on school premises at least one-half hour after the end of the school day. At middle and junior high schools, the exemption applies if sales are at least one-half hour after school and occur during a school-sponsored student activity or from vending machines, pupil stores, or cafeterias. [EC § 49431.5]

The nutrition standards for beverages currently in place for junior high and middle schools are being phased in at the high school level. As of July 1, 2007, at least 50 percent of beverages must meet the requirements, and effective July 1, 2009, all beverages must meet the requirements.

Lotteries, including bingo and raffles, games of chance, and any other forms of gambling are prohibited for minors and are prohibited for student body organizations. [PC §§ 319, 320.5, 326.5]

Assembly programs cannot require students to pay an admission charge during school hours. [CalC Art. IX, § 5]

Deposit of Funds

Subject to governing board approval, student body organization funds must be deposited or invested in one or more of the following ways: [EC §§ 48933, 76063]

1. Deposits in a local bank or banks or other institutions whose accounts are federally insured. Bank accounts must be held in the name of the ASB organization.
2. Investment certificates or withdrawable shares in state-chartered savings and loan associations and savings accounts of federal savings and loan associations, provided such associations are doing business in this state and have their accounts insured by the Federal Savings and Loan Insurance Corporation.
3. Purchase of repurchase agreements issued by savings and loan associations or banks.

4. Purchase of bonds, notes, bills, certificates, debentures, or any other obligations issued by the United States of America.
5. Shares or certificates for funds received or any form of evidence of interest/indebtedness issued by any credit union in California.

Expenditure of Funds

Student body organization funds must be expended subject to procedures established by the organization. The approval of each of the following three persons shall be obtained each time before any funds may be expended: [EC §§ 48933, 76063]

1. An employee or official of the school district designated by the governing board.
2. The certificated employee who is the designated adviser of the particular student body organization.
3. A representative of the particular student body organization.

Payments must not be made from undeposited cash receipts. All cash receipts must be deposited in the bank.

The governing board must provide supervision of all funds raised by any student body or student organization using the name of the school. The board may provide for a continuing audit of student body funds by district personnel. The cost of supervision may be paid from district funds or may be charged to the student organization. Indirect costs may also be charged to a student body organization. [EC §§ 48937, 76065]

A student body organization may make loans, with or without interest, to any student body organization established in another school of the district for a period not to exceed three years. [EC §§ 48936, 76064]

One or more student body organizations of the same district may invest money in permanent improvements to any district property. All or portions of such property must be used for conducting student extracurricular activities, including student spectator sports. Improvements that are for the benefit of the student body are also permitted. The principal amount of such investment, plus a reasonable amount of interest, shall be returned to the student body organizations. This requirement is also applicable to money collected for automobile parking facilities if the parking facilities were provided for by an investment of student body funds. Any district approving such an investment shall establish a special fund in which to deposit monies received for the rental of

school district property to the student body organization. When the outstanding debt of the special fund has been satisfied, all money remaining may be transferred to the general fund of the district upon approval of the governing board. [EC §§ 48936, 76064]

In schools or classes for adults, ROC/P, or in elementary, continuation, or special education schools in which the student body is not organized, the governing board may appoint an employee or official to act as trustee for student body funds and may receive such funds in accordance with procedures established by the board. These funds shall be deposited in a bank, credit union, or savings and loan association approved by the board. These funds shall be expended subject to the approval of the appointee and to procedures established by the board. [EC § 48938]

Rules and Regulations

Rules, regulations, and general operating policies for student body organizations must be adopted by the governing board. These should include, but are not limited to, the following:

1. All student body organizations and activities must be approved by the governing board.
2. Supervising responsibilities of student body organization activities, operations and financial management must be assigned by the governing board.
3. Minimum organization requirements for each student body organization should be established such as adopting a constitution, keeping minutes, electing officers, and having a faculty adviser.
4. Each student body organization should be required to submit a budget.
5. An audit of student body organization funds and student activities is required to be included as part of the annual audit for the district performed by independent auditors.
6. Limitations should be established on the reserve funds that a student body organization can accumulate.
7. Policies regarding ownership of fixed assets by student body organizations should be established.

Budget and Financial Planning

Every student body club or organization should prepare an annual budget (Exhibit 2). A budget should show estimated revenue from each source and should include estimated expenses for each purpose. The advisor and/or principal should sign and date the budget. A final or adopted budget must be submitted to the district business office by September 30. When approved by the ASB, the budget becomes the working financial document of the student body organization. Students should participate in all phases of student body organization financial activities, including preparing the budget and approving expenditures.

Resources should be identified for any new activity; there must always be proper authorization of the student governing body and subsequent approval by the governing board.

The governing board's approval should be obtained for the disposition of balances in the accounts of inactive student body organizations.

The amount charged for a student body activity fee should be subject to approval of the governing board.

Documents relating to student body organization financial activities should be safely stored in paper, microfilm, or electronic format for the established retention periods. Annual financial reports of all student organization funds are permanent records and must be retained indefinitely. [EC §§ 35250-5; 5 CCR §§ 16020-8] (See also Records Management.)

When a student body organization donates equipment to the school district, a letter of presentation should be sent to the governing board via the district superintendent.

Student body organizations are subject to sales and use tax regulations, and any applicable taxes should be collected. Taxes should be promptly reported and paid to the appropriate government agencies (see Additional Resources). (See also Commercial School Orders.)

STUDENT BODY ORGANIZATION ACCOUNTING

Double-entry Accounting

The use of a simplified, double-entry standard accounting system has the following advantages:

1. This system allows for preparation of periodic trial balances as a means of verifying the accuracy of the accounting records and facilitates preparation of periodic financial statements.
2. The likelihood of making erroneous or duplicate payments is reduced.
3. Dividing each student body organization's records between two or more people is possible.

Accounting Practices

According to the *California School Accounting Manual* (CSAM), the Student Body Fund is included in the annual audit of the school district and is in the fund category of fiduciary funds (see Additional Resources).

Districts should refer to *Accounting Procedures for Student Organizations*, which is available from the California Department of Education, as a reference document (see Additional Resources).

Double-entry accounting records should include cash receipts, disbursements, and a general ledger. A set of accounting records should be kept for each organization. These may be reconciled with the accounts maintained for each organization in the double-entry accounting system. The accounting records should contain a general ledger account for each of the student organizations, so that the balances in each student organization's account can be reviewed at any time.

Additional operating accounts that provide adequate information relating to income and expenses of special activities should be used in the accounting records where necessary. Examples are a student store or various types of athletic activities.

Accounting records and supporting documents should be retained on file for the legally required annual audit and should be destroyed only in accordance with legal provisions. [EC §§ 41020, 84040(b); 5 CCR §§ 16020-8] (See also Records Management.)

A permanent form of bank reconciliation should be prepared each month as soon as the bank statement is received. The reconciliation should agree with the amount shown in the "Cash in Bank" general ledger account as well as with the balance shown in the checkbook.

Individual organizations should be encouraged to keep accounting records if this is considered desirable from an educational standpoint. This practice is particularly appropriate at the high school and community college levels. The records kept by the student body organizations should be reconciled periodically with the general accounting records.

A statement of cash receipts and disbursements should be prepared monthly (Exhibit 3). Information for the statement should come from the double-entry accounting system. A monthly trial balance of each organization's general ledger should be prepared and kept on file.

Resources held in trust, such as for scholarships or student loans, should be adequately identified and controlled in the accounting system.

Each student body organization should prepare and maintain a record of each meeting as minutes. See Exhibit 4 for a sample of minutes for a student body meeting. The minutes should record:

1. Approval of purchases and disbursements.
2. Authorizations and reports of fund-raising activities.
3. Transfers of funds from or to another organization.
4. Gifts or donations to the school district by the student organization.
5. Gifts or donations received by the student body organization.

The agenda and minutes of student body organization meetings are mandatory permanent records and must be retained indefinitely. [5 CCR §§ 16020-8] (See also Records Management.)

CONTROL OF CASH RECEIPTS

Cash Collections

Press-numbered receipt forms in duplicate should be used to control all cash collections (Exhibit 5). All money received must be entered into the accounting records.

A designated employee, such as an accountant or school district business manager, should be responsible for ordering and storing press-numbered receipt forms and tickets. Since receipt forms and tickets represent potential cash collections, their

issuance should be closely supervised, and the use of unauthorized receipt forms or tickets should be prohibited. Records should be maintained on the issuance and return of unused press-numbered receipt forms.

Receipts should be made out to the individual or organization from which cash is collected. Cash collections from student organizations should not be commingled with cash resources associated with any other account or fund.

If change is needed for the sale of tickets or other items, a change fund should be established by the governing board. Change should never be made from the previous day's cash receipts; daily cash receipts should be deposited intact. The board should also designate a person responsible for the supervision of the change fund. The change fund should be re-deposited to the bank account of the student body organization at the end of the school year.

A cash register with recording capability should be used to control cash receipts in the student store. A cash register should also include a visible total that can be seen by customers.

A daily cash report form should be prepared that would account for all money received by a student store (Exhibits 6 and 7). Any variance between the cash register records or manually prepared receipts accompanying the daily cash report and the amount available for deposit should be shown on the daily cash report and should be accounted for as "cash over" or "cash short."

For internal control purposes, standard accounting practices dictate that two or more persons should count and sign for the cash receipts during designated student body organization functions.

A cash collection report should be prepared for each event at which cash is collected. If tickets are sold, the report should show the inclusive numbers of tickets issued and should also show the inclusive numbers of unused tickets returned. The report should show the number of tickets sold, the price per ticket, and the total amount collected.

Banking Procedures

Student body organization bank accounts should be used only for the cash receipts of the student body organization. All cash collections, when initially received, should be deposited in a single bank checking account. However, separate student body organization bank checking accounts should be established for the elementary, middle, and high school levels.

A duplicate itemized bank deposit slip for each deposit should be maintained on file. Bank checks should be press-numbered and imprinted with the name and address of the account. The name used should clearly indicate that the account is for a student body organization rather than for district funds. A bank endorsement stamp should be obtained for use on all checks received by student body organizations.

School districts should arrange to receive bank statements on a monthly basis. Banks ordinarily do not levy service charges on student organization accounts. However, charges can apply for special services such as printing checks or furnishing endorsement stamps.

CONTROL OF CASH DISBURSEMENTS

Disbursements from the student body's general ledger may be made for expenses such as merchandise, student body activities, food, hospitality, and student awards.

Processing Invoices

All disbursements of student body organization money should be supported by itemized invoices that contain the vendors' names. Before payment is made, school district staff should verify purchase order number, receipt of goods, prices and extensions, and authorization for payment. A rubber stamp providing spaces for verifications, date of payment, and check number can be used for processing invoices.

All available cash discounts should be taken. Invoices that are subject to discounts should be processed for payment before invoices that do not have this option.

Disbursements by Check

Before a disbursement may be made from a student body organization bank account, the expenditure must be approved by the three individuals specified in the Education Code: an employee or official of the school district designated by the governing board, the certificated employee who is the designated faculty adviser of the particular student body organization, and a student representative of the student body organization. This requirement can be met by the combined signatures appearing on an Authorization for Payment form and on the check drawn on the student body organization bank account (Exhibit 8). [EC §§ 48933, 76063]

An authorized student and/or district employee should sign each check drawn on the student body organization bank account. Checks should not be signed unless drawn on the basis of itemized invoices relating to approved legal expenditures for goods or services that have actually been received.

The use of press-numbered printed checks is essential for controlling student body organization cash disbursements. Cash disbursements should be made by check. However, payment may also be made from a petty cash fund that has been authorized by the governing board. The practice of signing blank checks should be prohibited. Each check should be drawn to a named payee, never to cash.

The date and number of each check, the amount, name of payee, and account distribution should be recorded in the student body organization cash disbursement journal.

Voided checks should be made nonnegotiable by cutting out the signature space and writing "void" across the face of the check. These checks should be kept on file so that an accounting can be made of all checks that have been used. The number of each voided check and the word "void" should be recorded in the cash disbursement journal.

CONTROL OF PURCHASES

In order for a student body organization to initiate a purchase, a purchase requisition signed by an authorized student and the organization faculty adviser must be submitted. A press-numbered purchase order is then prepared, at least in duplicate. The funds shall be expended according to procedures established by the student body organization and subject to the approval of each of the following three persons: an employee or official of the school district governing board, the certificated employee who is the designated adviser of the particular student body organization, and a student representative of the particular student body organization (Exhibits 9 and 10). [EC §§ 48933, 76063]

When processing a purchase order, the proposed expenditure should be checked to ensure that the item to be purchased and the price are within the limitations of the student body organization's budget. The price to be paid must appear on the order. No transaction may be entered into that would encumber revenues for future years.

PAYROLL PROCEDURES

Since the student body organization is under the control of the local governing board, the school district, not the student body organization, is the employer. To avoid conflict with federal and state regulations related to payroll processing, tax collection and reporting of salary payments, any person performing services for compensation for the student body organization must be employed through the school district human resources office and paid through the district payroll system. Salaries can then be reimbursed by the student organization. (See also Human Resources.)

The only staff costs that can be charged directly to the student organization are independent contractors and officials appointed by a league office for interscholastic events. To determine whether an individual can be legally classified as an independent contractor, the student body organization should consult the criteria provided in the Commercial School Orders section, Exhibit 4, "Independent Contractor or Employee? District Guidelines." The district's business office should be involved in coordination of all payments to individuals, since cumulative payments to an individual totaling \$600 or more in a calendar year must be reported on Internal Revenue Service Form 1099-MISC, Miscellaneous Income (see Additional Resources).

INVENTORIES

An inventory of all student body organization supplies and equipment should be taken annually at the end of the school year. A detailed inventory record should be prepared indicating the description, quantity, cost per unit and total cost of the merchandise, the date of the inventory, and the signatures of the persons taking the inventory. (See also Inventory.)

Ongoing special activities by student body organizations, such as the operation of a student store, may require keeping perpetual inventory records. An inventory of the student store must be taken at least quarterly on the date prescribed by the district business office and under the supervision of the student store adviser.

Many school district governing boards have, by policy, prohibited student body organizations from owning equipment or other fixed assets to avoid problems related to ownership and insurance. In such districts, when fixed assets are purchased by student body organizations, the organization usually donates them to the school district. The district then sets up appropriate accounting records and obtains necessary insurance coverage.

If student body organizations are permitted to acquire ownership of fixed assets, they must set up appropriate accounting records and obtain necessary insurance coverage.

The use of equipment owned by or assigned to student body organizations for non-school purposes should be prohibited.

INSURANCE

The district's insurance coverage should protect the assets of student body organizations. In addition, the district should obtain fidelity bond coverage for district employees and students handling student body organization funds. Other insurance

may be obtained to safeguard student body organization resources and assets as necessary. These additional costs should be paid from the student body organization accounts. (See also Risk Management & Insurance.)

The contract period for all insurance policies should be from July 1 to June 30 to coincide with the school or college year.

ADDITIONAL RESOURCES

1. *Accounting Procedures for Student Organizations*, California Department of Education, 1992. CDE *Educational Resources Catalog* for ordering information. Available: <<http://www.cde.ca.gov/re/pn/rc/>>
2. *Associated Student Body Accounting Manual & Desk Reference 2007*, Fiscal Crisis & Management Assistance Team. Available: <[http://www.fcmat.org/stories/storyReader\\$911](http://www.fcmat.org/stories/storyReader$911)>
3. California Code of Regulations, Title 5, Education. Available: <<http://government.westlaw.com/linkedslice/default.asp?SP=CCR-1000>>
4. *California School Accounting Manual*, California Department of Education, 2008. Available: <<http://www.cde.ca.gov/fg/ac/sa/>>
5. Equal Access Act [20 USC § 4071], U.S. Department of Justice. Available: <<http://www.usdoj.gov/crt/cor/byagency/ed4071.htm>>
6. Foods of Minimal Nutritional Value, U.S. Department of Agriculture, Food and Nutrition Service:
 - 7 CFR § 210, Appendix B. Available: <<http://www.fns.usda.gov/cnd/menu/fmnmv.htm>>
 - 7 CFR § 220, Appendix B. Available: <<http://www.fns.usda.gov/cnd/Governance/regulations/7CFR220.pdf>>
7. Internal Revenue Service:
 - Independent Contractor vs. Employee. Available: <<http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>>
 - Instructions for Form 1099-MISC, Miscellaneous Income. Available: <<http://www.irs.gov/instructions/i1099misc/index.html>>

8. No Child Left Behind Act, U.S. Department of Education. Available:
<<http://www.ed.gov/nclb/landing.jhtml>>
9. Sales and Use Tax Programs, California State Board of Equalization. Available:
<<http://www.boe.ca.gov/sutax/sutprograms.htm>>
10. United States Codes, including Title 20, Education; and Title 36, Patriotic and National Observances, Ceremonies, and Organizations. Available:
<<http://www.gpoaccess.gov/uscode/browse.html>>

LIST OF EXHIBITS

- | | |
|------------|---|
| Exhibit 1 | Resolution Relating to Student Organizations, Sample Form, San Diego County Office of Education |
| Exhibit 2 | Student Organization Annual Budget, Sample Form, San Diego County Office of Education |
| Exhibit 3 | Statement of Cash Receipts and Disbursements for Month, Sample Form, San Diego County Office of Education |
| Exhibit 4 | Associated Student Body Meeting Minutes, Sample Form, San Diego County Office of Education |
| Exhibit 5 | Receipt for Cash, Sample Form, San Diego County Office of Education |
| Exhibit 6 | Organization Daily Cash Report, Sample Form, San Diego County Office of Education |
| Exhibit 7 | Student Organization Master Daily Cash Report, Sample Form, San Diego County Office of Education |
| Exhibit 8 | Authorization for Payment, Sample Form, San Diego County Office of Education |
| Exhibit 9 | Student Organizations – Requisition, Sample Form, San Diego County Office of Education |
| Exhibit 10 | Student Organizations – Purchase Order, Sample Form, San Diego County Office of Education |

RESOLUTION RELATING TO STUDENT ORGANIZATIONS
_____ School District
San Diego County

ON MOTION of Member _____, seconded by Member _____, the following resolution is adopted:

IT IS HEREBY RESOLVED AND ORDERED THAT:

1. Pursuant to the provisions of section 48931/76062 of the Education Code, the following organizations composed entirely of pupils attending the schools of the district are authorized to maintain the following activities:

<u>Name of Organization</u>	<u>Activities</u>
_____	_____

(List the above-indicated data for each approved organization.)

2. Pursuant to the provision of section 48930/76065 of the Education Code, the approval of the Governing Board shall be requested for the information of new Student Organizations and for additional activities of approved Student Organizations.
3. Pursuant to the provisions of section 48937/76065 of the Education Code, _____, an employee of the district, is hereby designated to supervise all funds raised by Student Organizations.
4. Pursuant to the provisions of section 48933/76063 of the Education Code, all cash receipts of Student Organizations shall be deposited in the _____ Bank, _____, California. No expenditures shall be made without the approval of _____, an employee of the district.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote.

AYES:	Members
NOES:	Members
ABSENT:	Members

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO) SS

I, _____, Secretary/Clerk of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

Secretary/Clerk of the Governing Board

_____ STUDENT ORGANIZATION

_____ SCHOOL DISTRICT

ANNUAL BUDGET

For the Period July 1, 20____ to June 30, 20____

I. BEGINNING CASH BALANCE, JULY 1, 20____ \$ _____

II. RECEIPTS:

Dues \$

Entertainments

(List Other Receipts)

_____

_____

_____

_____

Total Receipts \$ _____

III. TOTAL BEGINNING CASH BALANCE PLUS RECEIPTS
(I Plus II, Must Equal VI) \$ _____

IV. DISBURSEMENTS:

Entertainments \$

(List Other Disbursements)

_____

_____

_____

_____

Total Disbursements _____

V. ENDING CASH BALANCE, JUNE 30, 20____ \$ _____
(III Minus IV)

VI. TOTAL DISBURSEMENTS PLUS ENDING CASH BALANCE
(IV Plus V, Must Equal III) \$ _____

(SCHOOL DISTRICT & FORM NO.)

_____ SCHOOL DISTRICT

STUDENT ORGANIZATIONS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS FOR MONTH OF _____ 20 ____

Name of Student Organization	1 Beginning Cash Balance	2 Receipts and Transfers	3 Total of Column 1 Plus Column 2	4 Disbursements and Transfers	5 Ending Cash Balance ____ 20 ____
Associated Student Body	\$	\$	\$	\$	
TOTALS	\$	\$	\$	\$	

(SCHOOL DISTRICT & FORM NO.)

_____ **Associated Student Body Minutes**

1. The meeting was called to order by _____, _____
Name Position
2. Location of meeting _____
3. Date and time of meeting _____, 20____, _____ o'clock
4. The minutes of the previous meeting dated _____, were ___ Read and Approved
___ Corrected and Approved as Corrected

5. The following purchase orders were approved:

<u>PO #</u>	<u>Vendor</u>	<u>Amount</u>	<u>Purpose</u>
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

Motion: _____
Moved by: _____ Seconded by: _____

6. The following invoices were submitted for payment:

<u>Check #</u>	<u>Payable To</u>	<u>Amount</u>	<u>Purpose</u>
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

Motion: _____
Moved by: _____ Seconded by: _____

7. Communications and reports: _____

8. Old business _____

9. New business: _____

10. Those in attendance:

_____	_____	_____
_____	_____	_____
_____	_____	_____

Respectfully Submitted:

Secretary (signature)

RECEIPT FOR CASH

_____ School District

Receipt No.: 000000

STUDENT ORGANIZATIONS

Date _____, 20 __

RECEIVED FROM _____

\$ _____ DOLLARS

FOR _____

CASH _____

CHECK _____ SIGNED _____ TITLE _____

(SCHOOL DISTRICT & FORM NO.)

NOTES:

1. This document should be press-numbered and prepared in duplicate.
2. It is possible to obtain a suitable press-numbered receipt form from most stationers.
3. The original is given to the treasurer of the student body organization turning in the money.
4. The duplicate is retained in the centralized accounting records for student body organizations.
5. It is suggested that the original be white and the duplicate be colored.

_____ STUDENT ORGANIZATION _____ SCHOOL DISTRICT ORGANIZATION DAILY CASH REPORT 20__				
CASH COUNT OF RECEIPTS				
	Denomination	Amount		
Currency:	\$	\$		
	\$	\$		
	5.00			
	1.00			
Total Currency			\$	
Coin	.50			
	.25			
	.10			
	.05			
	.01			
Total Coin			\$	
Checks:		\$		
		\$		
Total Checks			\$	
Total Cash Received				\$
SOURCE OF RECEIPTS				
Received From				Amount
				\$
				\$
Total Cash Received				\$
SIGNED: _____ TITLE: _____				
(SCHOOL DISTRICT & FORM NO.)				

_____ SCHOOL DISTRICT

**STUDENT ORGANIZATION
MASTER DAILY CASH REPORT**

_____, 20 ____

CASH COUNT OF RECEIPTS

	<u>Denomination</u>	<u>Amount</u>
<u>CURRENCY:</u>	\$.....	\$.....

	5.00
	1.00
 Total Currency		\$.....
 <u>COIN:</u>	.25
	.10
	.05
	.01
 Total Coin		\$.....
 <u>CHECKS:</u>	
	
 Total Checks		\$ _____
 <u>Total Cash Received and Deposited</u>		\$ <u>_____</u>

SOURCE OF RECEIPTS:

Received From	Student Organization Credited	Amount
_____	_____	\$.....
_____	_____
_____	_____
_____	_____
 TOTAL CASH RECEIVED AND DEPOSITED		\$ <u>_____</u>

Signed: _____ Title: _____

(SCHOOL DISTRICT & FORM NO.)

_____ SCHOOL DISTRICT
STUDENT ORGANIZATIONS

NO. _____
DATE _____

AUTHORIZATION FOR PAYMENT

Pay Check to the Order of _____ \$ _____
in payment of attached itemized invoice(s).

Purpose of Check Request _____
(what you are paying for)

Student Organization _____

By _____, Organization Treasurer

By _____, Organization Adviser

By _____, Designated Employee

PURCHASE ORDER NO. _____

CHECK NUMBER _____

DATE PAID _____

AMOUNT PAID \$ _____

(SCHOOL DISTRICT & FORM NO.)

NOTES:

1. This document should be press-numbered and prepared in duplicate.
2. The completed original, together with attached itemized invoices and receiving documents, is filed in the centralized accounting records for student body organizations.
3. The duplicate is retained by the treasurer of the student body organization authorizing the payment.
4. It is suggested that the original be white and the duplicate be another color.

_____ SCHOOL DISTRICT STUDENT ORGANIZATIONS REQUISITION					NO. 00000 DATE: _____ 20 ____
PLEASE ISSUE PURCHASE ORDER TO: _____ ADDRESS: _____					
QUANTITY	UNIT	DESCRIPTION	ESTIMATED UNIT PRICE	ESTIMATED TOTAL AMOUNT	
		<i>NOTE:</i> 1. This document should be press-numbered and prepared in duplicate. 2. The original serves as the basis for issuance of a purchase order and is filed in the centralized accounting records for student organizations. 3. The duplicate is retained by the treasurer of the student organization requesting issuance of the purchase order. 4. It is suggested that the original be white and the duplicate be on colored paper.			
TOTAL				\$	
APPROVED: _____ STUDENT ORGANIZATION AND RECORDED IN MINUTES OF MEETING HELD _____ 20__. TREASURER _____ STUDENT BODY ADVISER: _____ PURCHASE ORDER NO. _____ ISSUED BY: _____ (Date) RECEIVED BY: _____ (Date) (SCHOOL DISTRICT & FORM NO.) _____ DESIGNATED DISTRICT EMPLOYEE: _____					

_____ SCHOOL DISTRICT (MAILING ADDRESS) TELEPHONE: _____ STUDENT ORGANIZATIONS PURCHASE ORDER		NO. 0000			
VENDOR: _____		DATE ISSUED: _____ 20 ____			
ADDRESS: _____		DATE WANTED: _____ 20 ____			
PLEASE ENTER OUR ORDER FOR THE GOODS AND/OR SERVICES DESCRIBED BELOW:					
RECEIVING LOCATION: _____		VIA: _____ TERMS: _____			
QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	TOTAL AMOUNT	CHECKED BY
		<i>NOTE:</i> 1. This document should be press-numbered and prepared in duplicate. 2. Both the original and the duplicate should be signed by the official authorized by the governing board to act as student body adviser. 3. The original is sent to the vendor from whom the purchase is to be made. 4. The duplicate is retained and becomes a part of the permanent centralized accounting record for student organizations. 5. It is suggested that the original be white and the duplicate be a color.			
INSTRUCTIONS TO VENDOR: 1. Please submit ____ copies of your itemized invoice. 2. Our Purchase Order Number must appear on all invoices and related documents. 3. Unless otherwise specified, order is F.O.B. destination. If F.O. B. shipping point specified, prepay transportation charges, add to invoice, and submit ORIGINAL receipted express or freight bills.			<u>SUB TOTAL</u> <u>SALES TAX</u>	_____	
STUDENT ORGANIZATION: _____		AUTHORIZED BY _____ STUDENT BODY ADVISER			
STUDENT BODY TREASURER: _____					
DESIGNATED DISTRICT EMPLOYEE: _____					
(SCHOOL DISTRICT & FORM NO.)					