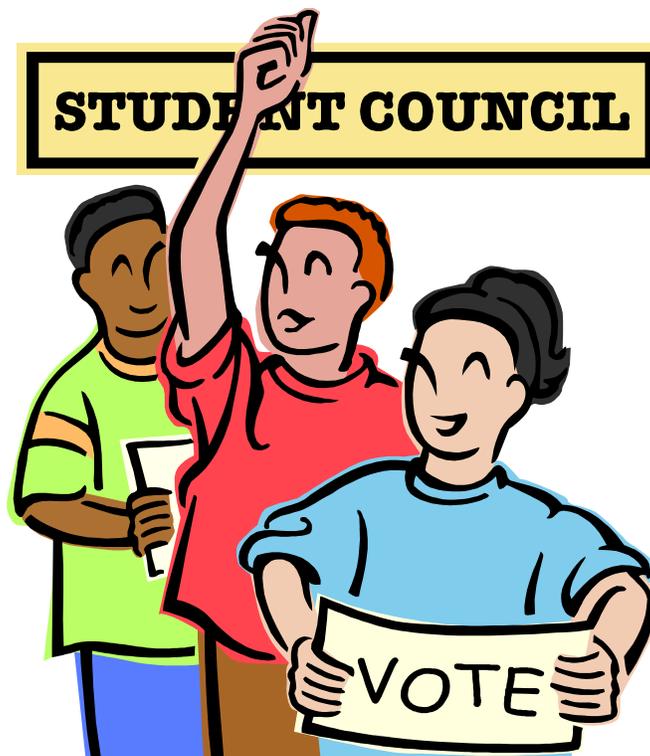


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Student Body Policies and Accounting Procedures -
Secondary Schools



Los Angeles Unified School District
Accounting and Disbursements Division
Student Body Finance Section

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Student Body Funds - What are They...and How Can My School Get Them?



California State law allows any group of students within a school to organize a student body association, also known as an Associated Student Body (ASB), for the purposes of conducting activities on behalf of the school's current students. However, the ASB must be approved by the Board of Education and be subject to its control and regulation. As such, the activities of the ASB cannot be in conflict with the Board's authority and responsibilities and statutes.

The Los Angeles Unified School District's Board of Education has authorized the establishment of ASB's for all of its schools and delegated the technical supervision and management of student body financial activities to the Student Body Finance Section of the Accounting & Disbursements Division.

Although the Board has authorized ASB's, in order to become operational at a secondary school they must first have an approved constitution. A sample outline for an ASB constitution can be found in the Appendix. Minutes of each ASB meeting must be prepared by the ASB secretary and reviewed and approved at the next ASB meeting. A sample outline is provided in the Appendix. For secondary schools, the ASB is considered "organized", because it has an elected student body government and a student body advisor. (In elementary schools, continuation, special education, and adult schools the ASB is "unorganized" and decisions are made by a trustee, such as the school principal.)

While ASB's are involved in a wide range of activities that promote the general morale of its students, they can also sponsor activities that are specifically related to the generation of revenues, such as fundraising and/or other operations that generate income. This publication will explore these different fundraisers and income generating activities in subsequent pages.

Once an ASB is formed by having its constitution ratified by the school's students, the ASB should develop a budget prior to sponsoring any fundraising or income generating activities, and prior to approving any expenditure. This budget will help the ASB in determining how much revenue needs to be generated in order to accomplish its goals for the year, as well as providing instruction on proper financial practices to the ASB leadership.

In the Los Angeles Unified School District, ASB preliminary budgets should be prepared in April/May for the following school year with the budget forms provided to each school by the Student Body Finance Section. One helpful tool for developing the preliminary budget would be to use the historical average of the prior three years' expenditure and income patterns. Of course, the average should be adjusted if any major event occurred in the previous year(s) that is not anticipated to occur in the current year budget or if expenses or revenue changes are anticipated in upcoming years. In

developing the revenue budget, the ASB should review the acceptable fundraising and income generating activities listed in this publication, as well as the permitted expenditures listed in Bulletin 4591.x prior to developing the expenditure budget.

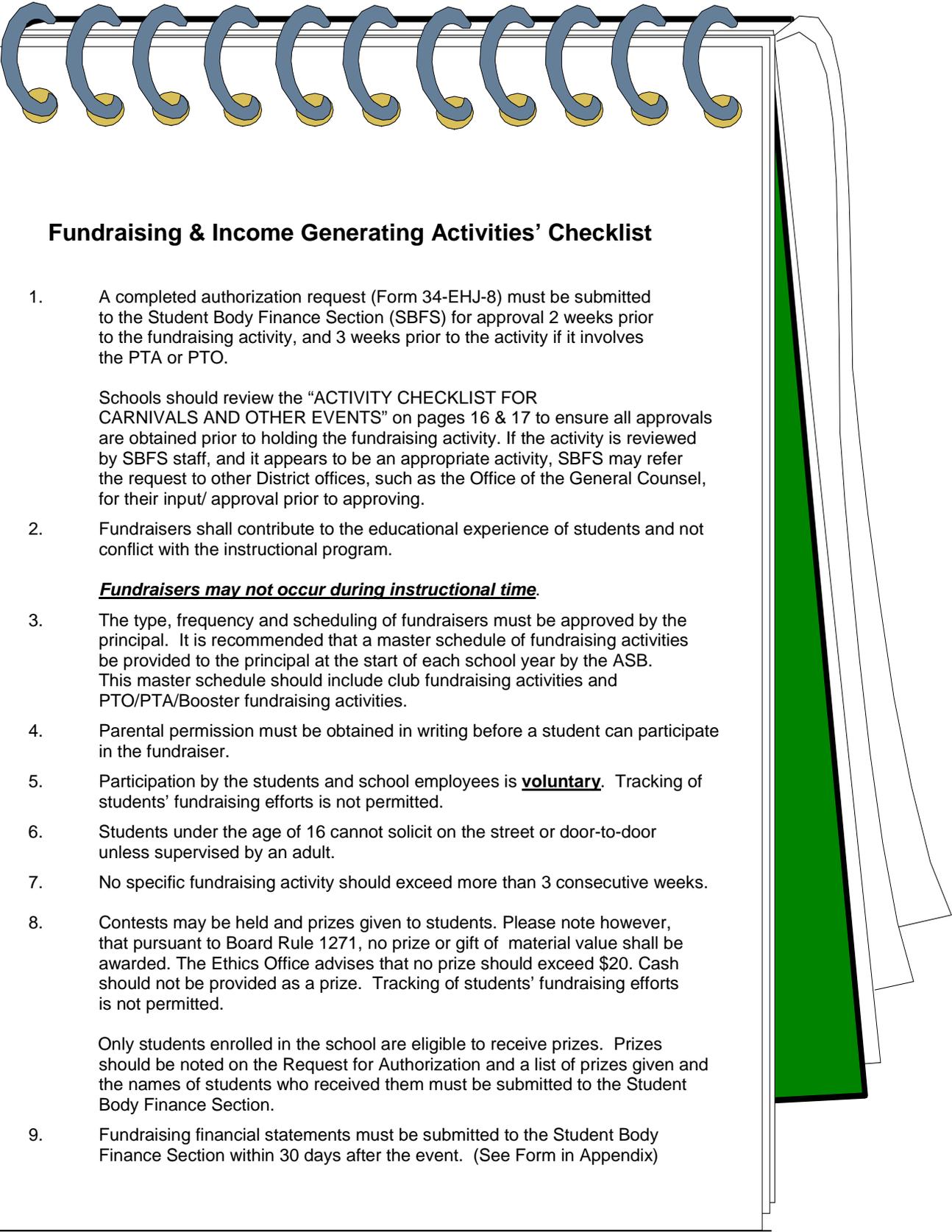
After the preliminary budget has been established, a copy must be submitted to the Student Body Finance Section for review. The Student Body Finance Section will review the ASB revenue budget for its reasonableness, as well as the expenditure budget to ensure that the ASB remains financially solvent. If the proposed budget is disapproved by the Student Body Finance Section, a revised budget must be prepared and resubmitted. An annual memorandum from this Section provides the budgetary due dates. The preliminary budget is then subject to the deliberation of the next school year's ASB leadership or student finance committee (composed of the ASB treasurer, the principal, the ASB leadership sponsor, and the financial manager) who must either ratify or amend the preliminary budget prior to it becoming effective. A copy of the approved final budget must also be submitted to the Student Body Finance Section for review and approval. Even after the ASB budget has been approved, the ASB leadership or student finance committee should periodically monitor revenues and expenditures to ensure that revenues will be sufficient and that acceptable financial practices are being followed.

Once the ASB budget has been developed, the school's *principal is responsible* for following several policies and procedures, *prior to* the ASB sponsoring a fundraiser, to ensure the safety of students and to ensure that fundraisers do not conflict with the Board's responsibilities or with the school's instructional program. These policies and procedures are listed on the checklist on the following page.



AN ASB MUST HAVE AN APPROVED CONSTITUTION AND AN ANNUAL BUDGET.

MINUTES OF EACH STUDENT BODY MEETING MUST BE PREPARED BY THE ASB SECRETARY, AND MUST BE REVIEWED AND APPROVED BY THE ASB AT THE NEXT MEETING.



Fundraising & Income Generating Activities' Checklist

1. A completed authorization request (Form 34-EHJ-8) must be submitted to the Student Body Finance Section (SBFS) for approval 2 weeks prior to the fundraising activity, and 3 weeks prior to the activity if it involves the PTA or PTO.

Schools should review the "ACTIVITY CHECKLIST FOR CARNIVALS AND OTHER EVENTS" on pages 16 & 17 to ensure all approvals are obtained prior to holding the fundraising activity. If the activity is reviewed by SBFS staff, and it appears to be an appropriate activity, SBFS may refer the request to other District offices, such as the Office of the General Counsel, for their input/ approval prior to approving.

2. Fundraisers shall contribute to the educational experience of students and not conflict with the instructional program.

Fundraisers may not occur during instructional time.

3. The type, frequency and scheduling of fundraisers must be approved by the principal. It is recommended that a master schedule of fundraising activities be provided to the principal at the start of each school year by the ASB. This master schedule should include club fundraising activities and PTO/PTA/Booster fundraising activities.
4. Parental permission must be obtained in writing before a student can participate in the fundraiser.
5. Participation by the students and school employees is **voluntary**. Tracking of students' fundraising efforts is not permitted.
6. Students under the age of 16 cannot solicit on the street or door-to-door unless supervised by an adult.
7. No specific fundraising activity should exceed more than 3 consecutive weeks.
8. Contests may be held and prizes given to students. Please note however, that pursuant to Board Rule 1271, no prize or gift of material value shall be awarded. The Ethics Office advises that no prize should exceed \$20. Cash should not be provided as a prize. Tracking of students' fundraising efforts is not permitted.

Only students enrolled in the school are eligible to receive prizes. Prizes should be noted on the Request for Authorization and a list of prizes given and the names of students who received them must be submitted to the Student Body Finance Section.

9. Fundraising financial statements must be submitted to the Student Body Finance Section within 30 days after the event. (See Form in Appendix)

Student Body Funds - Fundraisers...What Can and Can't Be Done



As a school principal, you may have many ideas about how your ASB can raise funds for the student body, the ASB may have different ideas, and many individuals, including outside vendors with their own fundraising ideas will possibly approach you or your ASB. Unfortunately, not all of these ideas are appropriate for a school setting and some will not meet the guidelines established by the Board of Education.

Listed below are the three types of approved fundraising activities that an ASB can sponsor and the appropriate guidelines. Additional guidelines can be found on the "Activity Checklist for Carnivals and Other Events" from the Office of Environmental Health & Safety which is provided on pages 16 & 17. Please remember that fundraising activities cannot occur during instructional time. If you have any questions regarding these, or any other proposed fundraising activity, please contact your Coordinating Financial Manager in the Student Body Finance Section.

1. "A-thons" or endurance contests
 - a. Typical a-thons are walk, jog, cheer, sports, academic, dance, or other "a-thons" within reason. A reasonable activity would mean an activity no more strenuous than would occur in a student's physical education class.
 - b. "A-thons" must be held on the school's grounds.
 - c. Written parental permission should be obtained prior to student participation.
 - d. The school nurse should certify, as best as possible from available school records that the student is physically able to participate in the activity.
 - e. The "A-thon" should be well supervised and individual student condition/progress monitored.
 - f. The "A-thon" supervisors should have easy access to participant's current emergency cards.
 - g. The weather should be considered as to how it might affect student safety. (e.g. excessive heat, smog, rain, etc.)

2. Food Sales
 - a. ASB food sales (except for the student store) during the school day must be limited to four times per year. All student organizations must sell on the same four designated days per year. This applies to the entire school campus, which may include multiple schools on the campus. Each school located on the campus must sell on the same four designated days. School administration may set these dates and should do so cooperatively with administration from the other schools when multiple schools occupy the same campus.

- b. The school day is defined as from midnight the night before to 30 minutes after the end of the official school day.
- c. All foods sold during the school day must comply with Bulletin 6292.x, Guidelines for Sales and Service of Non-School Meal Program Food/Beverages on School Campus, the Update on the LAUSD Nutrition Policy Memo, dated December 10, 2015, and USDA and CDE requirements and regulations regarding competitive food sales. For approved beverages and snacks, refer to the Food Services website at [Food Services](#) , tab “Principal Resources” under “Competitive Food Sales,” and click on “approved beverages” or “approved snacks.”
- d. The Cafeteria Manager should be notified four weeks in advance of any food sales so that he/she can plan accordingly.
- e. Food(s) or beverage(s) sold during the school day cannot be the same items sold by the District in the Food Services Program at that school during the same school day.
- f. Food(s) or beverage(s) sold during the school day cannot be prepared on campus.
- g. The food facility (location serving or preparing foods) must have a valid health permit.
- h. Foods prepared outside of school premises cannot be served on school campuses unless the food is from approved sources which comply with rules set forth by the School Board, Los Angeles County Health Department and the California Uniform Retail Food Facilities Law.
- i. Food items **may not** be sold during the school day from vending trucks on school ground.

3. Fundraising “Drives”

- a. Public Appeals are drives in which relatives, friends, neighbors and the public are solicited, and the number of items sold is unlimited. Proceeds from a public appeal fund-raising activity may be credited to the student body or the PTA/PTO or shared between the student body and the PTA/approved parent group. Any sharing of proceeds should be noted on the Request for Authorization prior to the fundraising activities occurring. Proceeds from a general ASB fundraising drive may not be credited to a student body club or to a booster club.
- b. A fund-raising item which is not on the District’s approved list of healthy beverage or snacks **cannot** be sold during the school day. School day is defined as from midnight the night before to 30 minutes after the end of the school day.

4. On-Line Fundraising

Online fundraising by ASB's using external website companies is not encouraged since usually at least 8% of what is raised is taken by the company to pay fees/charges. ASB's are instead encouraged to use the school's website to advertise fundraising activities by the general ASB, clubs, and graduating classes.

For any on-line fundraising activity, please note the following:

- a. A Request for Authorization must be submitted, and include the proposed language/description of the fundraiser that is to be posted on-line. The description can be attached to the Request for Authorization.
- b. On-line fundraising is considered a public appeal fundraiser. (A club sponsoring an on-line fundraiser must split the proceeds 50/50 with the general ASB.)
- c. Pictures and other personal information about students posted on-line must have the written approval of the parent.
- d. Collections must be remitted to the school's Student Body Finance Office (student store) via the financial manager and not through faculty, staff or parents, etc.
- e. A link can be used to "Pay Pal"; however, a disclaimer must be included advising that Paypal is an outside organization providing a service and any use of their system is at your own risk.
- f. Review the terms and conditions and privacy policies of the fundraising website to ensure they comply with District policies. For assistance in reviewing website terms for appropriateness, contact the Office of General Counsel.
- g. On-line fundraising activities must comply with all policies and procedures required of regular fundraising activities in schools.
- h. Unless the ASB has been listed on the online fundraising website as a registered or certified charity campaign, ASB's must notify contributors that their donations are not tax-deductible.



Due to safety, liability, or legal issues the ASB is **prohibited** from sponsoring the following fundraising activities:

1. Raffles, games of chance, or any other event where money is exchanged for the chance to win something.
2. Rides, either mechanical or animal
3. Activities that include the use of darts or arrows
4. Activities in which objects are thrown at a live target
5. Dunking persons into water tanks
6. Destroying old cars or similar objects by hammers, etc.
7. Sale of cosmetics, used jewelry or used clothing.
8. Booths for manicures, pedicures, makeup, facepainting, etc.
9. Activities which use a trampoline or mini-trampoline. (moon bounce, bouncers)
10. Car washes
11. Rummage sales
12. First Aid Booth
13. Sale of Fireworks

Please note that this list is not an all-inclusive list of prohibited ASB fundraisers.



REMEMBER TO REVIEW AND COMPLETE ANY REQUIREMENTS LISTED ON THE "CHECKLIST" PRIOR TO THE ASB HOLDING A FUNDRAISER.

FUNDRAISERS MAY NOT OCCUR DURING INSTRUCTIONAL TIME. THIS INCLUDES A FUNDRAISING ACTIVITY AND/OR THE SOLICITATION OF FUNDS.

CALIFORNIA EDUCATION CODE SECTION 51521 REQUIRES THAT ALL ORGANIZATIONS THAT CONDUCT FUNDRAISING TO BENEFIT CLUBS, SCHOOLS, STUDENTS OR THE DISTRICT AT THE K-12 LEVEL HAVE PRIOR APPROVAL FROM THE SCHOOL DISTRICT'S GOVERNING BOARD OR THE BOARD-ASSIGNED DESIGNEE. THE STUDENT BODY FINANCE SECTION UNDER THE ACCOUNTING AND DISBURSEMENTS DIVISION IS THE BOARD'S DESIGNEE PER BOARD RULE 2505.

Student Body Funds – Income Generators...Not Exactly Fundraising



In addition to Fundraisers, the ASB can also sponsor other activities to generate income for the student body. **As with fundraisers, income generating activities should not be held during instructional time.** Additional guidelines can be found on the “Activity Checklist for Carnivals and Other Events” from the Office of Environmental Health & Safety which is provided on pages 16 & 17.

1. Dances

- a. Admission can be charged but should be low enough to maximize student participation.
- b. Door prizes may be given at dances or other activities where the primary benefit to the ticket buyer is the dance or other activity and the prize is secondary. Prize should not exceed \$20 in value; no cash should be awarded as a prize.

2. Professional programs

- a. In general, students are not permitted to participate in entertainment with professional entertainers on or off the stage. However, students may, with discretion, examine objects. Under no circumstances are students to be handled by entertainers nor shall any student be caused embarrassment.
- b. Entertainers are permitted to furnish bleachers without cost to the school if prior approval is obtained from the Local District Maintenance and Operations Office. Inspection of bleachers by the Maintenance and Operations Branch is necessary before the performance. Students are not allowed to set up bleachers, benches, or other equipment.
- c. The entertainer, at no cost to the school, may provide posters. They must be truthful and may be used at the discretion of the principal.
- d. Entertainers must confirm in writing the share of profits, price of the tickets, and tax on concession items prior to the date of the event. Booking dates must be confirmed *in writing* at least three weeks prior to the performance. Notice of cancellation of a booking, either by the school or by the entertainer, must be given *in writing* at least two weeks prior to the performance.

3. Talent Show

- a. Limited to school personnel, PTA or PTO.
- b. Must be held on school grounds.
- c. Must conform to standards of propriety.

4. Faculty Entertainment

- a. Funds from performances, shows and entertainment activities by the faculty, a combination of students and faculty members, or by faculty members and other adults, for which an admission charge is made, must follow the guidelines listed below:
 - i. Entertainment during the non-instructional school day – Profits from day entertainment must be deposited to the general student body account. Faculty organizations of the school **cannot** share directly, or by trust fund designation, in the profits of day entertainment activities.
 - ii. After School Entertainment – Profits derived from after school entertainment may be shared between the student body and the PTA or faculty organization (if it is properly organized with a tax id number) provided that the share is noted on the Request for Authorization which is approved in advance by the Student Body Finance Section.

5. Photography

- a. Photography may be used as an income producing activity at the discretion of the principal. i.e. the cost of the photography package can be “marked-up” to provide income to the ASB.

Please refer to the special section in this publication titled “Photography” for more detailed information on policies and procedures.

6. Publications

- a. The ASB, financial manager, and the principal shall approve in advance all contracts for school newspapers, yearbooks, and other publications. Three competitive bids must be solicited and evidence kept on file at the student store.
- b. The selling price of student body publications shall be set at a point so that the maximum number of students may benefit from the publications. If the ASB has a surplus, the price point can be lowered even though a loss may be incurred.
- c. Appropriate advertisements can be sold for inclusion in the publications to raise income.

Please refer to the special section in this publication titled “Yearbooks” for more detailed information on policies and procedures.

7. Salvage Drives

Procedures

- a. At least two weeks before a drive, the salvage company must send the principal a written confirmation of the date and time of the drive, the price to be paid, and what materials are acceptable. This price is a firm commitment and must be carried through unless the company is granted a written release by the principal.
- b. Within ten working days after the drive, a check for payment of salvage materials and the accompanying weight slip* must be remitted to the ASB .

*This weight slip should be dated and timed appropriately to document the distance from the school to the scales of the weight master approved by the County Sealer of Weights and Measures. Salvage trucks cannot be weighed on public scales located on the salvage company's property.

- c. Schools must provide the Student Body Finance Section written documentation whenever payments for salvage are in arrears or there are weight slip irregularities.

Guidelines

- a. Examples of appropriate drives include paper, plastic, aluminum, cell phones and toner cartridges. "Glass" drives are not permitted.
- b. Collections held on a Saturday, Sunday, or an LAUSD holiday must have a District employee present to assume responsibility for securing all doors and gates.
- c. Paper should not be stored within 10 feet of buildings, or on public property (sidewalks, etc.)
- d. Storage of paper should be as far away from recreation areas as practical and remain under supervision until removed by the salvage company.
- e. To prevent injury to students, precautionary measures should be taken to ensure that paper is tied in bundles not over 6 inches thick or weighing over 15 pounds in middle schools, or 12 inches thick or weighing over 30 pounds at senior high schools.
- f. The loading of paper onto the salvage company's vehicle is the responsibility of the salvage company. Students, parents, or school personnel may not be used.
- g. Salvage companies must agree to remove all debris from the collection area but are required to pay the school for only acceptable material.
- h. The use of roll-off containers on school grounds is generally prohibited. However, roll-off containers can be used for the collection of scrap aluminum provided that the container is placed where a truck does not have to drive onto the school's recreation areas.
- i. Salvage companies will be held responsible for any damage a truck causes to school property, including the blacktop area.

- j. The school is responsible for setting a deadline for bringing salvage items to the school grounds so that salvage trucks will not be kept waiting.

8. Rental of Student Body Owned Equipment (Sample Contract is provided below)

- a. Equipment must not be District-owned equipment.
- b. Rental is at the discretion of the principal and the ASB.
- c. Rentals may be made for use on school grounds to any organization which functions as part of the District or to an organization that holds a Civic Center Permit.
- d. Rentals may be made to another District school or its student body for use on its grounds.
- e. Musical equipment can be rented to students for use outside of the instructional day.
- f. Equipment should not be rented indiscriminately and its use should be supervised.
- g. A deposit should be required to guarantee payment or replacement.
- h. It is recommended that rental fees be charged to outside groups for use of student-body owned equipment to cover reasonable depreciation and maintenance costs in accordance with a fixed schedule of fees.
- i. Suggested rental fees for student body owned equipment are as follows:

Item	Fee per activity
Each Additional microphone	\$10.00
Electric organ	\$50.00
Kiln	\$50.00
Lighting equipment	\$25.00
Marly Floor	\$125-150.00
Musical instruments rented to students	\$20.00 (annual fee)
Phonographs/Stereos/CD players	\$25.00
Piano	\$50.00
Projector, including screen	\$75.00
Public Address, exterior	\$100.00
Public Address, including 1 microphone	\$100.00
Slide projector, including screen	\$25.00
Spot and flood lights	\$20.00 (per unit)
Tape/cassette recorder	\$20.00
Tables and Chairs	\$20.00 per set
Canopy	\$20.00

- j. Suggested labor charges for the operation of student body owned rented equipment are as follows:

- i. Students who meet **applicable labor law age requirements** should be paid at least the current minimum wage with a two-hour minimum.
- ii. Certificated staff should be paid at their current rate with a two-hour minimum.
- iii. Time will begin 30 minutes before the time designated on the permit for opening and will continue 30 minutes after the time of actual closing.
- iv. The principal will determine the number of persons/supervisors required for proper operation of the equipment.
- v. Incidental charges occasioned by the handling of payroll and applicable employment taxes and workers' compensation insurance will be computed by the financial manager.

SAMPLE CONTRACT FOR RENTAL OF STUDENT BODY-OWNED EQUIPMENT

We(I), _____ (name of organization or parent of student renting musical equipment) agree to the rental charges as stated for use of the following equipment owned by _____ School Student Body and to the charges as stated for the services of student and/or faculty operation and supervision of such equipment as follows:

<u>Equipment</u>	<u>Rental Fee</u>
_____	\$ _____
_____	_____
_____	_____

Student Labor (min. 2 hours) _____ hrs. @ \$ _____ per hour \$ _____
 Adult Labor (min. 2 hours) _____ hrs. @ \$ _____ per hour _____

Incidental charges (handling, compensation insurance, and payroll taxes) \$ _____
 TOTAL (rental and labor) \$ _____

We (I) agree to place a deposit of \$ _____ with the _____ School Student Body to guarantee payment or replacement of such equipment.

Date _____

 Signature of Representative of Organization (Parent of Student)

 Address

 Telephone Number

9. Services Charges and Fines

NOTE: Pursuant to the California Constitution and the Education Code, fees are not to be imposed except where specifically authorized by law. The following analysis may be helpful when determining whether a fee can be charged: Is the fee specifically authorized by law? If so, the fee can be charged. If the fee is not specifically authorized by law, does it relate to an activity that is an integral component of public education? If so, the fee cannot be charged.

- a. Students may NOT be charged a fee for the opening of lockers. (The principal is responsible for implementing satisfactory procedures for locker service, and the financial manager should not be required to open lockers during nutrition or lunch periods.)
- b. A charge may be made for the cost of issuing duplicate activity cards related to voluntary activities of students.
- c. A service charge may be imposed on “non-sufficient fund” checks.
- d. A charge may be made for the cost of issuing duplicate identification cards.

10. Shops, Art and Craft Classes

- a. ASB’s may purchase material for resale to students in shop, art, and craft classes for use in producing items to be retained as the student’s personal property.
- b. All purchases for resale should be based upon a purchase order issued by the financial manager.
- c. All payments should be supported by approved invoices in addition to the purchase order.
- d. A mark-up of 10% plus sales tax is suggested to cover expenses.

11. Student Body Activity Cards

- a. Student body activity cards may be sold at an all-inclusive rate for any group of voluntary activities such as athletic admission, school newspaper, yearbook, entertainment, etc.
- b. Cards should be printed to show activities included in the price so that students will know what benefits they will receive.
- c. Individual activities should be made available to all students who do not hold cards, but not necessarily at the reduced rate included in the card.
- d. The ASB leadership should set the price of admissions and the activities covered by the activity card. A proportionate share of the total price should be allocated to support the various events.

12. Student Body Bank Accounts

- a. Interest earned on student body bank accounts is considered student body income.

13. Athletic Events

- a. Athletic events must be in accordance with league agreements and with policies and regulations of the Interscholastic Athletics Department.
- b. Admission fees, television and radio rights, program sales, concession sales, in addition to the guarantee from schools' visited are all approved sources of income.

14. Concession Sales

- a. Agreements with firms, PTO/PTA's, Booster Clubs, and other organizations for the concession sale of merchandise on school premises may be negotiated prior to the event occurring, and must be documented in writing in the ASB minutes and the Request for Authorization.
- b. Profits derived from concession sales in connection with general student body activities are general student body funds. However, if school clubs or graduating classes are running the entire operation, they may retain 100% of the profit, subject to prior approval by the ASB leadership.
- c. In order to comply with the policies in Bulletin 6429.x, "Athletic Rules and Regulations", issued by the Division of District Operations, concessions sales of artificial noise producers, balloons, and streamers are prohibited at Athletic events.
- d. Section 80.73 of the Los Angeles Municipal Code prohibits the "...peddling, hawking, displaying for sale, soliciting the sale of, offering or exposing for sale, selling or giving away..." beverages or food of any kind within 500 feet of a school's property lines. For schools outside of the City of Los Angeles, vendors may not sell food or beverages within 1,000 feet of any school property. (7.62.071 Los Angeles County Ordinance).

15. Student Store Operations

- a. Student store sales of merchandise should offer a minimum of competition to local merchants.
- b. Merchandise offered for sale is limited to articles needed for school use such as the following:
 - i) For clubs – Pictures, pins, ROTC supplies and insignia, sweaters.
 - ii) Graduating Class –, cards & announcements, class pictures, senior portraits, senior sweaters, tassels. (Contract limited to one year. Three competitive bids must be solicited and evidence of the bid process must be kept on file at the student store.)

Students are not required to purchase or rent a cap and gown as a condition for participation in the high school or middle school graduation or ceremony. High school graduating seniors will be provided free of charge "rental" caps and gowns by the District from the approved vendor. Parents are given the option of purchasing a cap and gown for their student as a keepsake or receiving a District issued "rental." The "rental" caps and gowns will be of the same quality and color as those made available to

families to purchase as a keepsake. Please refer to Reference Guide 6484.x, "Graduation Caps and Gowns," for additional information.

- iii) Jewelry – school rings, necklaces and pins (Contract limited to one year. Three competitive bids must be solicited and evidence of the bid process must be kept on file at the student store.)
- iv) Snacks/Beverages – Please refer to the Food Services Branch website [Food Services / Principal Resources](#) and then Competitive Foods for the list of approved items.
- v) Miscellaneous Merchandise – binders, portfolios, notebooks, book covers, erasers, spirit clothing, , facial tissue, paper supplies, pencils, pens, school spirit items (pom-poms, beanies etc.)
- vi) Shop/Craft Materials – art, craft, leather and jewelry materials, auto, metal, radio electronics, and wood shop material, ceramic and pottery material, and homemaking materials.



Other types of articles may be sold only after written approval from the Student Body Finance Section. Merchandise should only be purchased if it can reasonably be expected to sell in the course of one year.

16. Commissions – for photography, yearbooks, or other items where the students are purchasing or selling products.



Office of Environmental Health and Safety

333 South Beaudry Avenue
Los Angeles, CA 90017
Phone: (213) 241-3199
Fax: (213) 241-6816



ACTIVITY CHECKLIST FOR CARNIVALS AND OTHER EVENTS

The following guidelines are recommended to ensure that a safe environment is provided for a successful event. The administrator or activity delegate is responsible for completing the form and fulfilling the requirements of the checklist.

Preliminary Procedures

- Secure authorization from the Fire Prevention Bureau, Schools and Churches Unit or the local City or County Fire Department. L.A. City 213-978-3660/3, L.A. City (Valley Bureau) 818-374-1110, L.A. County Fire 818-362-5472, 323-264-7342 or 310-217-8395.
- Check for compliance with regulations and guidelines outlined in applicable bulletins and memorandums.
- Check area suitability for the proposed activity.
- Include a detailed list of all games or contests, with the "Request for Authorization for Student Body Expenditure and Receipt" or "Notice of Intent".
- All events must have permission to use the school property from Leasing and Asset Management before the event can occur. All events must comply with all LAUSD, city, state and federal regulations.
- It is the responsibility of the school to verify with the assistance of Risk Management that vendors have proper liability insurance .

The Los Angeles Unified School District will not approve the following types of activities: Sharp Darts or Arrows, Throwing of an Object at a Person (pies, sponges, balloons, etc.), Dunking Pupils or adults into Water Tanks, Destruction of Old Automobiles Using a Hammer or Other Means, Animal Rides, Trampolines, Climbing Walls, Bungee Jumping Equipment, Gyroscopes, Giant Slides, Food Eating Contests and Car Washes. See Bulletin 5353.0 for policy on mechanical rides. This is not an exclusive list and all activities are subject to review.

Activity Checklist

1. Booths, Bleachers, Platforms, etc.

- Install booths made of non-combustible or fire resistive materials (plywood, pressed wood at least 1/4" thick or metal).
- Have Maintenance personnel inspect temporary seating, bleachers, etc., authorized by Civic Center permits and/or the individual school with final approval from the Office of Environmental Health and Safety (OEHS).
- If an aisle is only on one side, no more than 7 chairs may be bound together for any one group of chairs. The use of individual loose chairs is permitted up to total room capacity in rooms having an occupant load of 200 or less.

2. Decorations

- Use flameproof material. No flammable materials permitted.
- Stage seats, curtains, draperies, floats, wrapping paper, streamers & signs shall be made of flame retardant materials. Butcher paper may be used as a table cover if secured at all ends with no overhang.

3. Electrical, Fire, Lighting

- Temporary wiring, lighting, and appliances usage must be approved by the Electrical Technical Unit prior to event.
- Do not use any open flames, flame producing devices, candles, oil lamps or lanterns.
- Have an adequate number of portable fire extinguishers with proper classifications available or garden hoses.
- Fireworks and other pyrotechnic devices must be validated with a Fire Department Fire Permit obtained through the local fire authority having jurisdiction for the area the school is located.
- Barbeques and grills are approved for use when permitted by the local fire authority having jurisdiction. Only adults are permitted to use barbeques; no children may use equipment.
- Do not chain any doors closed.

4. Food and Refreshments

- Food preparation areas must be fully enclosed & have a cleanable floor surface.
- Water must be supplied through a food grade hose or stored in approved food grade containers
- Hot water shall have a minimum temperature of 120 degrees
- All booths that handle non -packaged food (including beverages) must have hand washing facilities within the booths.
- All booths using utensils require a 3 compartment metal sink.
- Approved toilet facilities must be located w/in 200' walking distance of all food booths
- All food or beverages that have been stored or prepared in a private home may not be offered for sale or given away. The only exception is non-potentially hazardous baked goods or candy.
- Food and beverages dispensed through LAUSD cafeteria kitchens must have a LAUSD Food Service Representative on site.
- Follow all applicable Health and Safety codes.

5. Parking

- Arrange parking in designated areas with permission of Principal. Locations must comply with Fire Department regulations.

6. Rubbish

- Provide metal rubbish containers for waste and empty them regularly
- Rubbish containers shall not obstruct aisles, pathways or exits.

7. Salvage/Rummage Drives

- Arrange for constant supervision during the removal of salvage/rummage goods.
- Loading and unloading of salvage must be conducted by authorized personnel such as a District person or other individuals trained for this activity.
- Used clothing is not approved for rummage sales.

8. Screens and Barricades

- Barricades shall not obstruct aisles, pathways or exits.
- Barricades shall be secured against falling.

Revised 01/20/11

Student Body – Charitable Fundraising Drives



Charitable Fund-Raising Drives Initiated by the Board of Education

Charitable Drives for some outside agencies, such as the Consolidated Charitable Campaign, are approved and authorized by the Board of Education. Specific instructions for these drives are issued in a formal District bulletin. Authorization on Form 34-EHJ-8 is not required. Fundraising should not occur during instructional time.

Charitable Fund-Raising Drives Initiated by the School

Schools are permitted to hold charitable fund-raising drives for out-of-school projects which are initiated by the ASB leadership, and which can serve an educational purpose. The basic idea for the drive should be to permit the support of a worthy project of local or national interest, which operates under a 501 c3 status, and does not have a religious or political affiliation, or a mission that is in conflict with Board of Education policies.

The following additional guidelines must be followed:

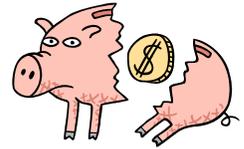
1. Prior approval must be obtained on Form 34-EHJ-8 “Request for Authorization for Student Body Expenditures and Receipts”. The Request must clearly identify the cause and charitable organization.
2. Charitable fundraising drives must not be held during instructional time.
3. Contributions and participation by students and staff is **voluntary**.
4. As far as practical, school administrators should confine collections of money from students and staff to one day for any school-initiated charitable drive.
5. The student body may hold a dance or other entertainment or sale specifically for the identified cause, if the cause is identified prior to the event taking place, and the proceeds may be donated to the charitable cause.
6. No contests shall be held, nor rewards or prizes offered or accepted in connection with the charitable drive.
7. No quotas shall be established or accepted in connection with a charitable drive.
8. An approved program (Request for Authorization Form 34EHJ-8) in appreciation for the total effort may be held for the entire student body using general student body funds.
9. **General student body funds may not be donated to the charitable drive or any charitable organization.**
10. Charitable fundraising drives should be limited and should not exceed one per semester.

Charitable Fund-Raising Drive Initiated by a Non-School Group (includes PTA's, PTO's, and Booster Clubs)

The following guidelines must be observed for any charitable drive initiated by a non-school group:

1. The school's participation in the publicizing of the activity is optional, and is at the discretion of the principal.
2. Any oral or written publicity at the school must include an appropriate disclaimer indicating that the activity is not sponsored, authorized, or in any way endorsed by either the school or the District.
3. Principals who choose to publicize these activities should observe the following:
 - a. Printed materials advertising activities may be made available for interested students in some convenient location such as the counter in the Main Office.
 - b. Posters may be displayed in appropriate locations that are approved in advance by the principal. Such posters must be accompanied by a disclaimer which states: "This activity is not sponsored or endorsed by either this school or the Los Angeles Unified School District. Pupils who participate in this activity may only do so as individuals and not as students attached to, or in any way representing, either the school or the school district."
 - c. Student attendance at any meeting or assembly to publicize an outside activity must be optional. Such meetings or assemblies are not to be held during instructional periods.
 - d. Sponsor sheets may be circulated only by students and at times and locations that are designated as free speech times and locations.
 - e. **There are to be no monetary collections or transactions for these activities at the school. District employees are not to be involved in any way with these transactions.**

Student Body Funds – Expenditures...What Can and Can't be Done



Congratulations! After following established procedures and guidelines, your school's ASB has sponsored/conducted fundraisers and other income generating activities and has raised money for the school's student body. While it may seem that the proper expenditure of student body funds can be a confusing and difficult topic to understand, it becomes clearer when the basic objective for ASB's is remembered.



The Basic Objective of a Secondary School ASB is:

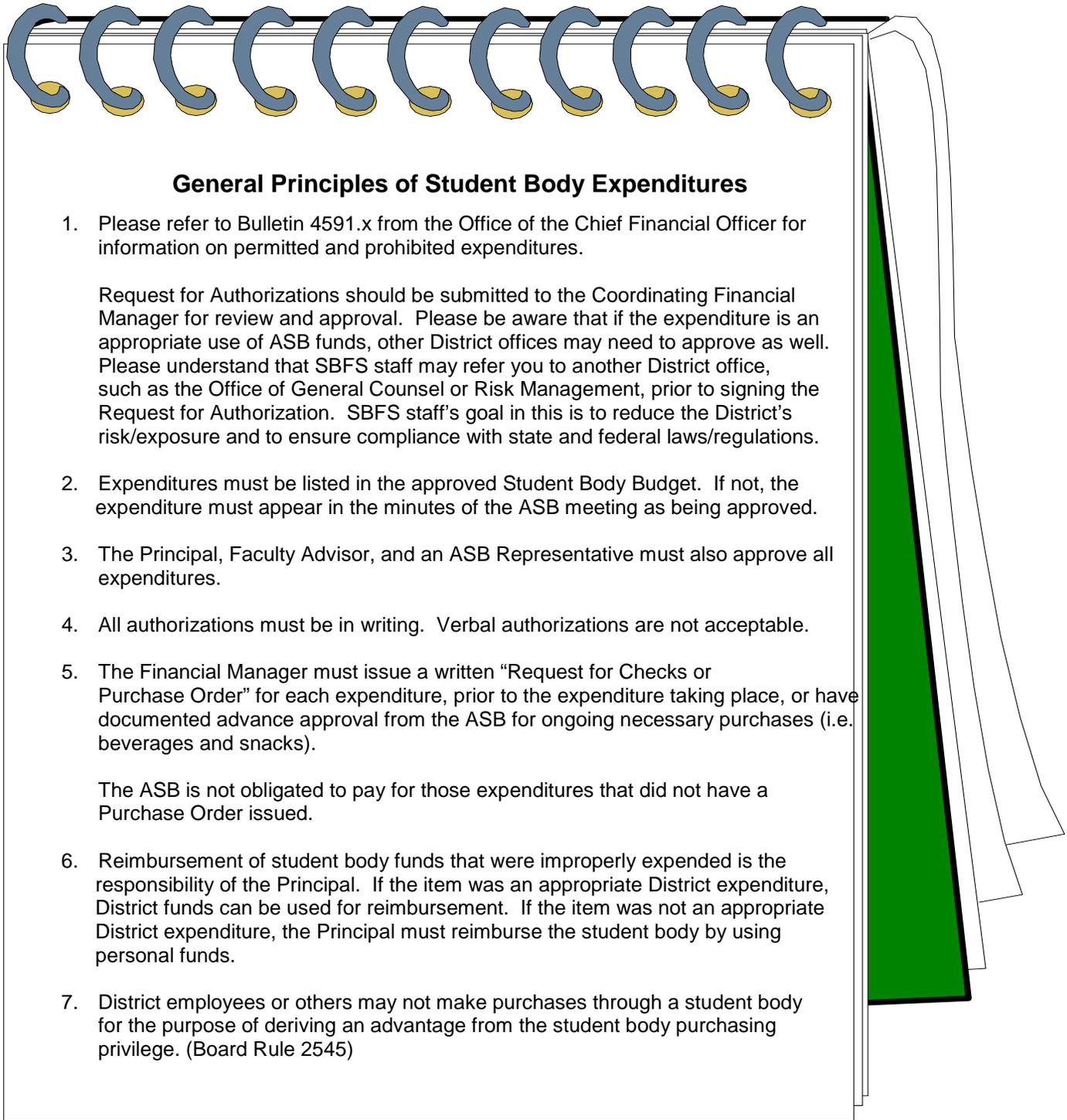
**TO PROMOTE THE GENERAL MORALE OF ITS STUDENTS
AND TO CONDUCT ACTIVITIES ON BEHALF OF ITS STUDENTS
OUTSIDE OF THE INSTRUCTIONAL PROGRAM
AND INSTRUCTIONAL TIME, AND FOR ACTIVITIES THAT ARE NOT
THE RESPONSIBILITY OF THE DISTRICT.**

As such, the major purpose for the expenditure of secondary student body funds must be to promote or assist a student body activity. This may be done by either:

- 1.) financing activities for non-instructional programs that the ASB would like to do or
- 2.) assisting District-authorized general student body activities.

Since student body funds belong to the students, expenditures of these funds must be for the benefit of all students, and in general, must be expended for the benefit of students currently enrolled in the school who have contributed in one way or another to the accumulation of such funds. If a long-range project is planned, the ASB may approve funds to be set aside in a project reserve for that purpose, after receiving approval on a Request for Authorization.

Prior to any expenditure of student body funds, there are several general principles that must be followed. These principles are listed on the checklist on the following page.



General Principles of Student Body Expenditures

1. Please refer to Bulletin 4591.x from the Office of the Chief Financial Officer for information on permitted and prohibited expenditures.

Request for Authorizations should be submitted to the Coordinating Financial Manager for review and approval. Please be aware that if the expenditure is an appropriate use of ASB funds, other District offices may need to approve as well. Please understand that SBFS staff may refer you to another District office, such as the Office of General Counsel or Risk Management, prior to signing the Request for Authorization. SBFS staff's goal in this is to reduce the District's risk/exposure and to ensure compliance with state and federal laws/regulations.

2. Expenditures must be listed in the approved Student Body Budget. If not, the expenditure must appear in the minutes of the ASB meeting as being approved.
3. The Principal, Faculty Advisor, and an ASB Representative must also approve all expenditures.
4. All authorizations must be in writing. Verbal authorizations are not acceptable.
5. The Financial Manager must issue a written "Request for Checks or Purchase Order" for each expenditure, prior to the expenditure taking place, or have documented advance approval from the ASB for ongoing necessary purchases (i.e. beverages and snacks).

The ASB is not obligated to pay for those expenditures that did not have a Purchase Order issued.

6. Reimbursement of student body funds that were improperly expended is the responsibility of the Principal. If the item was an appropriate District expenditure, District funds can be used for reimbursement. If the item was not an appropriate District expenditure, the Principal must reimburse the student body by using personal funds.
7. District employees or others may not make purchases through a student body for the purpose of deriving an advantage from the student body purchasing privilege. (Board Rule 2545)

Once these principles have been reviewed and/or completed, your schools' ASB can begin to use the funds that it has worked so hard to raise.

PERMITTED AND PROHIBITED STUDENT BODY FUND EXPENDITURES

Please refer to Bulletin 4591.x, "Secondary Student Body Organizations – Permitted and Prohibited Expenditures, Office of the Chief Financial Officer.

If a proposed expenditure is not listed, please call your Coordinating Financial Manager to determine whether it is an appropriate use of student body funds.



PERMITTED EXPENDITURES THAT ARE NOT IN THE APPROVED STUDENT BODY BUDGET, ALWAYS NEED APPROVAL FROM THE STUDENT BODY FINANCE SECTION.

SPECIAL NOTES ON EQUIPMENT PURCHASE CONTRACTS

ASB's can contract for the purchase of equipment, supplies, maintenance contracts or services for a period not exceeding three years. However, before any contract is entered into, sufficient funds to meet the contract requirements must be identified in the ASB's budget. These funds shall be subject to withdrawals for progress and/or completion payments.

Available cash may be used to purchase equipment or a reserve fund can be established from the ASB surplus for the purchase of equipment at a future date. If a reserve fund is established then the following procedures must be followed:

1. Authorization to establish a reserve fund must be obtained by submitting a completed Form 34-EHJ-8 to the Student Body Finance Section.
2. When sufficient funds have been accumulated in the reserve account, a second request for authorization to purchase the equipment must be submitted on Form 34-EHJ-8. This second authorization must include the following:
 - a. The purchase price and estimated cost to install and inspect.
 - b. Two copies of a plot plan location, or line drawing giving reference to adjacent buildings, and plans and specifications which indicate size, materials, mountings, or installation details. Pictures or brochures from the vendor are helpful in expediting the processing of requests.
3. Reserve funds for a specific project must be expended within a three-year period.

When installation is completed by a vendor, the ASB will be billed for the cost of the inspection by the District. No work should be considered complete nor final payments

made until the Facilities Services Division, via the Area Facilities Services Director, has determined that District standards, specifications, and requirements have been met.

When a student body organization requests services from the District related to student body owned equipment, a check must be made payable to the District office providing the service. It is not appropriate for a school's student body organization to transfer student body funds to the school's donation account to fund these services.

As such, payments for services provided by the Maintenance and Operations Branch must be made payable to "LAUSD – Maintenance and Operations". Maintenance and Operations will then establish a budget line for the project or service.

Payments for services provided by the Information Technology Division must be made payable to "LAUSD – Information Technology Division".

If the final cost of the services is less than the estimated amount, the Student Body can be reimbursed for the difference through the Payment of Miscellaneous Bills process.

(Bulletin 4550.0)

Student Body Funds – We've Earned Them...How Do We Safeguard Them?



While the safeguarding of your school's ASB assets (i.e., cash, equipment, and inventory) can seem overwhelming to a principal, each secondary school in the Los Angeles Unified School District has an individual whose job (among other duties) is to help the principal do just that. This individual is your school's Financial Manager (middle schools) or Senior Financial Manager (high schools). The following procedures and policies should be observed to safeguard student body funds and assets.

1. COLLECTION OF MONIES

- a. All monies collected from pupils on school premises, all monies for the student body, and all fundraising and income generating collections, with the exception of those from the PTA must be deposited through the school's student body finance office (student store) and be recorded in the proper account by the financial manager.
- b. Collections made by teachers, class and club sponsors, librarians and textbook clerks must be turned in to the finance office at least once a week as well as on the last calendar day of the month. If the last calendar day falls on a Saturday or Sunday, collections should be turned in on the preceding Friday.
- c. The Perpetual Inventory of Tickets (Form 63-HN-61) must be used to maintain inventory control of admission tickets. The first ticket of each roll must be attached to this form. Admission tickets must be pre-numbered with the price imprinted.
- d. Pre-numbered master receipts, prepared in triplicate, must be completed at the time cash or checks are received. The original copy is given to the payer and two copies are retained by the financial manager for the student body records.
- e. Receipts should never be erased or altered. If an error is made, the receipt should be marked "VOID", the financial manager should retain all copies, and a new receipt should be issued.
- f. Checks should be endorsed immediately upon receipt with the wording "FOR DEPOSIT ONLY"
- g. Personal checks from teachers or other staff members should never be accepted in lieu of the actual cash collections.
- h. Collections from organizations, individuals, groups, or instructional programs/classes that do not meet the definition of a student body organization, must not be recorded in student body accounts. Examples of groups whose monies should not be carried in the student body accounting records are the PTA, PTO, faculty/staff funds and the school imprest funds.

2. BANK DEPOSITS/INVESTMENTS

- a. Student body funds must be deposited in an insured bank account or insured credit union account in the name of “(Name of School) Student Body”. Consideration should be given to the possibility of using interest earning accounts. Signatures of at least three District employees should be authorized at the bank. Signature cards must be updated when a signatory is no longer at the school.
- b. Student body funds must be deposited in financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation (FDIC).
- c. Funds can be invested in state-chartered savings and loan associations and federal savings and loan associations, provided such associations are doing business in California and have their accounts insured.
- d. Funds can be invested in U.S. Savings Bonds Series F&G, notes, bills, certificates, debentures or any other obligations issued by the United States Government.
- e. No account or combination of accounts in the same institution should exceed the amount insured by the FDIC.
- f. Deposits should be made daily of all monies on hand. The Student Body Finance Section must approve all deposit schedules.
- g. Friday deposits are most important because of weekend hazards.
- h. Student body deposit slips must be prepared in triplicate. Two copies are sent with the bank deposit, and the other copy is retained with the student body records.
- i. A duplicate deposit slip which is stamped by the bank teller must be obtained for each deposit (the receipt number(s) must be shown on the deposit slip)
- j. Care should be taken so that large sums of money are not kept on hand. In some cases a special trip to the bank may be necessary when large collections are received.
- k. The District contracts with armored car service companies to provide bank deposit service to secondary schools. The cost of this service is shared evenly by the student body fund and the District (cafeteria). Contract provisions allow for service from 1-5 days per week with service hours from 8:00 am to 4:00 pm. If further information is needed, please call (213) 241-2150.
- l. Money or securities taken from school premises to a bank or other financial institution should be entrusted only to a person authorized by the principal.
- m. If the bank returns a check that has been deposited, such as for non-sufficient funds or a closed account, the financial manager should immediately try to collect cash from the maker. The collection should include any service charges imposed. A school may also charge the maker an additional fee to cover the handling costs incurred by the student body finance office for the returned check. If the financial

manager is unable to receive payment, the follow-up responsibility lies with the principal.

3. PETTY CASH

- a. The establishment of a petty cash fund is permitted, but is recommended not to exceed \$200.00.
- b. A petty cash fund may be established for making small cash expenditures, not to exceed \$25.00 per request, provided that the expenditure is permitted and all appropriate principles have been followed (See General Principles of Student Body Expenditures).
- c. A student body check issued to the employee responsible (usually the financial manager) is needed to establish the fund.
- d. When the petty cash balance becomes low, the fund should be replenished for the amount expended by issuing a check payable to the employee responsible for the fund.
- e. The expenditures should be debited to the appropriate student body ledger accounts on a monthly basis.
- f. Separate cash boxes must be used for petty cash and change funds. At no time should cash collections be co-mingled with the petty cash fund.
- g. Evidence supporting all petty cash expenditures must be kept on file, including all invoices and/or receipts.
- h. The petty cash fund must be closed out each year on June 30th as follows:
 - a. At traditional calendar schools, remaining cash must be acknowledged on a receipt and deposited in the student body account. Year-round schools do not need to close their petty cash fund. However, they do need to replenish the cash and charge expenditures to the appropriate accounts.
 - b. Expenditures should be posted on the computer by debiting the appropriate expense account and crediting petty cash.
 - c. The total of the cash and expenditures should equal the amount of the petty cash fund. If not, any differences should be researched and subsequently reconciled. Any differences that cannot be reconciled should be explained and then debited or credited to the short and over account.

4. DISBURSEMENTS

- a. The General Principles of Student Body Expenditures listed on page 21 govern any type of expenditure of student body funds, whether it is done by check or petty cash.
- b. Two authorized signatures are required on all checks, one of which must be a certificated school administrator. The other should be the financial manager, unless the principal designates another school administrator.
- c. Supporting documentation should be reviewed prior to signing a check or purchase order.
- d. Blank checks should never be signed.

- e. Evidence supporting all expenditures must be kept on file in the student store and the documents stamped "PAID".
- f. Properly approved original invoices or receipts are required. Cancelled checks do not meet this requirement.
- g. An approved Petty Cash Voucher or Request for Check or Purchase Order is required.
- h. Expenses for an event **cannot** be taken directly from the proceeds of the event. Properly documented expenses must be paid by a student body check or petty cash.

5. SECURITY OF STUDENT BODY FINANCE OFFICE (STUDENT STORE)

- a. The door to the student store should be locked at all times. A peephole is recommended so that a visitor can be observed before the door is opened.
- b. The principal should determine the appropriate time when the student store shall be open.
- c. Student Store key issuance should be kept to an absolute minimum.
- d. Key issuance should be documented on the key inventory.
- e. Extra keys should be locked in a secure place.
- f. The safe should be strapped or bolted to the floor or to a concrete block in such a manner as to discourage or prevent its removal.
- g. The safe should remain locked when unattended.
- h. An alarm system may be installed in the student store using student body funds.
- i. In case of a break-in, immediately contact the local law enforcement office serving your school and the School Police Department and file a police report.
- j. Any losses must be followed up immediately with a written report to the Student Body Finance Section and the Office of Risk Management & Insurance Services.

6. CHECK CASHING AND ACCEPTANCE

- a. Personal checks cannot be cashed for anyone.
- b. Post-dated checks or two-party checks will not be accepted.
- c. Student Body payroll checks may be cashed for the payee.
- d. Student Body refund checks may be cashed for the payee.
- e. Checks may be accepted to purchase student body items.
- f. Checks to establish change funds or to establish and replenish petty cash may be cashed by the senior financial manager or financial manager.

7. EQUIPMENT AND INVENTORY

- a. Equipment owned by the student body must be labeled as such.
- b. Equipment must be labeled so that stolen or lost property can be easily identified and returned to the school's student body.
- c. Wooden or metal equipment may be effectively marked with electric engraving tools.
- d. Expensive items, such as musical instruments, can be marked with a code or initial that is not easily detected – i.e. school location code and "ASB".
- e. Stenciling can also be done by the school or by the Local District Maintenance and Operations office by written request to the Area Facilities Services Director. Maintenance & Operations should be contacted for a written cost estimate.
- f. Inventory records on all student body-owned equipment must be maintained on a *current basis* for insurance coverage. This means that new items must be added when received, and equipment that has been transferred, sold, traded, discarded, lost or stolen must be deleted.
- g. Periodic physical inventory of equipment must be done to ensure that the records are kept current.
- h. An annual inventory report must be submitted to the Student Body Finance Section – Auxiliary Services Trust Fund by July 31st. (Form 30.10)
- i. Self-insurance is carried on student body equipment that is listed on the current annual student body equipment inventory (Form 30.10) However, items purchased after the annual inventory has been submitted are automatically covered.
- j. Equipment removed from student body offices for repair must only be taken by a properly identified person.
- k. Obsolete or damaged student store merchandise may be reduced to cost or below cost, whichever allows the merchandise to be sold.
- l. If all efforts to sell the merchandise fail, the merchandise can then be used as promotional prizes, donated to a worthy cause, or discarded. These options are at the discretion of the principal.
- m. Records of the disposition of merchandise must be maintained for auditing purposes.
- n. A journal entry, which has been properly approved by the principal, must be prepared to remove the merchandise from the student body accounting books.

8. INSURANCE

- a. Self-Insurance Fund (Including Fire)
 1. Secondary schools are self-insured for losses on equipment that is listed on the annual inventory, supplies, and cash when there are signs of forced entry on the police report.
 2. The self-insurance fund pays 75% up to \$5,000, less \$200 on equipment and supply losses.
 3. The fund pays 100% up to \$10,000, less \$200 on cash losses.

4. Claims are initiated with a theft/loss report from the School Police Department.
5. If repairs need to be made because of damage from forcible entry or vandalism, the Local District Area Facilities Services Director should be notified. However, the Facilities Services Division lock shop at Central Shops must repair safes that are damaged.
6. If money, supplies, or equipment are recovered, the School Police Department and Student Body Finance Section must be notified. Schools must reimburse the self-insurance fund for payments made on recovered property.
7. Premium payments are based on an analysis of the previous years' losses and available funds. Premium rates may differ between middle schools and senior high schools, but all middle schools are assessed the same premium as are all senior high schools. For the past several years, ASB's have not been billed due to sufficient balances. However, the Student Body Finance Section could resume billing each school's student body once a year, depending upon the level of claims/losses.

b. Fidelity Insurance

1. A self-insurance fund protects student body organizations against loss of money or other property because of the dishonest act of a District employee.
2. Claims are initiated with a report by the principal to the Office of Risk Management and Insurance Services and the School Police Department.
3. Each claim has a \$50,000 deductible.
4. In order to avoid such losses, student body employees should be carefully screened before being allowed to handle cash, and proper internal controls should be followed.

c. Comprehensive Liability Insurance

1. Coverage for comprehensive liability is carried by the District to protect the District, student body organizations, and all their employees, while acting within the scope of their employment, against liability for negligence involving personal injury or damage to property.
2. Claim procedures are as follows:
 - a. The District's liability insurance contract requires that adjustment of claims be negotiated only between the insurance company and the claimants. Employees should not make statements concerning the settlement of claims.
 - b. All claims and communications filed at schools should be forwarded to the Office of Risk Management & Insurance

Services immediately along with notations of time and place of filing and the name and title of the person served.

- c. Accidents occurring on school grounds should only be discussed with authorized representatives of the District or the District's insurance carrier. Any correspondence, telephone calls, or visits from any persons should be referred to the Insurance Section.



THE PRINCIPAL IS THE TRUSTEE OF STUDENT BODY FUNDS AND IS ULTIMATELY RESPONSIBLE FOR STUDENT BODY FINANCIAL ACTIVITIES AND THE PROTECTION OF ITS ASSETS.

Student Body Funds – We've Earned Them and Kept Them Safe...How Do We Account for Them?



In addition to safeguarding student body assets, your school's financial manager is responsible for properly accounting for those assets. This section provides the general accounting policies and procedures that your financial manager must follow.

TYPES OF STUDENT BODY ACCOUNTS

There are four types of accounts that may be set up under the student body. These are:

1. **General Student Body Fund** – consists of monies that have been earned or received due to general student body participation. It is held in the name of the student body organization for the benefit of the students as a whole.
 - a. General student body funds ***may not*** be transferred or credited to any trust accounts with the exception of co-located schools. See section on Policies for Co-Located District schools.
 - b. Schools should keep a maximum of 60 days of operating funds in their student body checking account. Funds in excess of 60 days should be invested in accordance with the policies on investments cited in the previous section.
 - c. However, the maximum year-end surplus that the ASB may have is:
 1. Middle Schools - \$26,000 plus \$25 per student based on the most recent Fall Norm report prepared by the Attendance & Enrollment Section.
 2. Senior High Schools - \$46,000 plus \$30 per student based on the most recent Fall Norm report prepared by the Attendance & Enrollment Section.
 3. The Student Body Finance Section may periodically adjust these amounts/units.
2. **Project Reserve/Designated Equity Accounts** – student body funds that are allocated and earmarked for certain specific purposes. Reserve accounts may also be established when gifts are given to the student body to accomplish certain purposes.
 - a. Reserve accounts need to be approved by the student body council, the principal, the financial manager and the Student Body Finance Section by submitting Form 34-EHJ-8.
 - b. The future project for which the funds are set aside must be reasonably expected to materialize within a three-year period. The new student body council may request an extension beyond three years or a cancellation of the project.

- c. Reserve accounts can be set up from undesignated equity.
 - d. Expenditures from the reserve account must follow the General Principles of Student Body Expenditures.
 - e. After the project is completed, any remaining balances should be transferred to the general student body fund, and the reserve account closed.
 - f. Once a reserve account is approved and established, it may not be used for any other purpose. If the original purpose becomes invalid, funds in the reserve account must be returned to the general student body fund.
3. **Clearing Accounts** – an account used for monies that are received and which are remitted promptly and in full to an appropriate payee, such as the District’s Consolidated Charitable Campaign. In addition, a clearing account can be used for collections of certain District monies which will be subsequently remitted to the District. These District collections are include:
- a. Lost or damaged library books.
 - b. Lost or damaged textbooks.
 - c. Library fines for overdue books.
 - d. Broken or damaged District equipment.
 - 1. The requisition for replacement of such equipment shall be made on a “Replacement of Equipment” form, accompanied by a statement indicating the items lost or damaged, the amount collected for each and the date the monies were submitted to the Accounting & Disbursements Division.
 - 2. Replacement of such equipment should be charged against the collection and not against the school’s apportionment.
 - e. Damage to District buildings (i.e. broken windows, doors, walls, etc.)
 - f. Broken or damaged gym padlocks supplied by the District.
 - g. Lost or damaged Athletic Uniforms, Cap and Gowns.
 - h. Transcripts, AP/PSAT Tests
 - i. Swimming pool tickets and other similar activities

All the above collections should be deposited in a clearing account on the student body books with a credit to the appropriate District account. A student body check for the amount collected should be made payable to the “Los Angeles Unified School District” and remitted to the Accounting & Disbursements Division at least twice a year (December 31st and June 30th).

Forms used for the collection of fines and deposits of District-owned books and equipment may be requisitioned from the standard District Supply Catalogue using District funds not ASB funds.

4. **Trust Accounts** – monies recorded in the student body books that are held for a special group or organization. These are Class of 20xx or club accounts and certain scholarship accounts.
 - a. Funds in trust accounts ***must not*** be “borrowed” from one trust account to cover another account.
 - b. Trust funds may only be used for the purpose for which they are held, and at the discretion of the club officers or donors.
 - c. Trust fund balances should never be considered as part of the available cash of the general student body funds.
 - d. Funds raised by leadership activities ***should not*** be held in a trust account, they are considered general student body funds.

The following are the types of trust accounts that may be established and specific guidelines and policies:

- a. Scholarship Accounts – “A” Scholarship Accounts – ***no longer approved.***
 - ~~i) An “A” scholarship account is one from which an allowance is provided to a student for the purpose of enabling him/her to remain in school.~~
 - ~~ii) It may be established by transfer of student body funds.~~
 - ~~iii) It may be established by gifts from individuals or groups within the active student body. All student trust organizations are recognized as groups within the active student body organization.~~
 - b. “B” Scholarship Accounts
 - i) A “B” scholarship account is one established to assist a student attend a school of higher learning or the school he/she is attending.
 - ii) It may be established only from donations by individuals or groups,
 - iii) Monies given to a student from “B” scholarship accounts are considered a gift,
 - iv) Proof of registration in a higher learning institution must be provided prior to issuing the check.
 - v) The interest earned by “B” scholarship accounts must be credited to the “B” scholarship account.
1. Clubs and Classes
 - a. No class (class means “graduating class” not individual classes) or club account may be overdrawn.
 - b. Any remaining balance in the account of a graduating class, after the class has had the opportunity to determine the

- disposition of the balance, shall be closed to the general student body account.
- c. All class accounts should be closed no later than one year after graduation.
 - d. Any remaining balance in the account of a disbanded club, after the club has had the opportunity to determine the disposition of the balance, shall be closed to the general student body account.

Notes for PTA/PTO proceeds:

- a. The parent's group share of proceeds from moneymaking events **cannot** be carried as a trust account.
- b. Proceeds of activities must be carried in a separate bank account in the name of the organization. The treasurer's books and accounts shall be open to audit by a committee of members, one of whom shall be the principal.
- c. Upon dissolution of the group, all funds shall be transferred to the school's general student body fund.
- d. However, if the group is dissolved to form a PTA, funds may either be transferred to the PTA or to the general student body fund. The Student Body Finance Section shall be advised in writing of the date of dissolution and the disposition of funds.
- e. More information on guidelines and the requirements of establishing approved parent groups can be found in the section of this publication title "Need Help?...Boosters, PTA's, Approved Parent Groups".



**OFF-CAMPUS CLUBS, PTA/PTOs, IMPREST FUNDS,
STAFF/FACULTY ASSOCIATIONS, AND BOOSTER CLUBS CAN
NOT HAVE THEIR MONIES CARRIED ON THE STUDENT BODY
ACCOUNTING BOOKS**

TYPES OF REQUIRED STUDENT BODY REPORTS

The Financial Manager is responsible for preparing the variety of financial reports that are listed in this section. In addition, the principal or the Student Body Finance Section may request special reports. Copies of all financial reports must be provided to the principal who may review them with the student body leadership. Special year-end closing procedures can be found in the Year-End Closing bulletin issued annually by the Student Body Finance Section.

1. Monthly Reports

- a. A/R Daily Transaction Report by account
- b. A/R Invoice Register Report
- c. A/R Payment Register Report
- d. A/P Invoice Register by posting date
- e. A/P Check Register
- f. Payroll Journal
- g. Payroll Check Register
- h. Payroll Tax Summary
- i. General Ledger detail by all account
- j. Trial Balance Worksheet (Period & YTD)
- k. Balance Sheet (Detail) (must be posted on the school bulletin board or permanent place at the school)
- l. Bank Reconciliation (a copy must be provided to the principal)

2. Quarterly Financial Reports

- a. Balance Sheet (Detail)
- b. Trial Balance (Detail & YTD)
- c. Consolidated Profit and Loss Statement (Period & YTD)
- d. Income Statement (P&L) by Department (Period & YTD)
- e. Income Statement (P&L) by Activity (Period & YTD) (send P&L statements of resale items as listed in your Preliminary Inventory Report)
- f. Ending Inventory Report (include detailed inventory reports of all resale items)
- g. Journal Entry Report
- h. Bank Reconciliation
- i. Remittances to the District for damaged property and lost or damaged textbooks must be made by December 31st and June 30th.

Report due dates are listed in Reference Guide 1961.xx "Calendar of Student Body Financial Reports for All School", issued annually by the Student Body Finance Section. If schools are delinquent in submitting their financial reports, the appropriate Local District Superintendent or designee will be notified. Failure to submit required reports within the specified time period may result in disciplinary action.

3. Sales & Use Tax Reports –

- a. Must be prepared and submitted to the State or Federal agencies by the due date to avoid penalties and interest charges. Failure of the Financial Manager to submit required reports within the specified time period may result in disciplinary action.
 1. The student body is required to pay tax on the sale of all taxable articles.
 2. A Retail Seller's Permit should be obtained from the State Board of Equalization if the school is selling taxable items. This permit is valid until revoked.
 3. The current sales tax rate must be used for the combined state and local taxes. Tax payments must be made on gross sales of all taxable items whether sold by the student body or vendor, even though the items may have been donated.
 4. Sales tax collected from all activities held on school grounds by the student body, should be carried on the student body books until remitted to the State Board of Equalization.
 5. When a student club or group sells T-shirts or sweatshirts imprinted with the school logo, the profit is non-taxable. The tax paid to the vendor is sufficient, provided that the sales are intermittent.
 6. Sales of yearbooks and/or newspaper are not subject to sales tax. However, yearbook and newspaper components, such as newspaper mattes, pictures, and engravings, are subject to tax.

4. Federal & State Employer Reports

1. Quarterly and annual tax returns, , state employee training tax, FICA, SUI, SDI, W2's and 1099's must be prepared in conformance with state and federal laws. Additional information can be found in this publication in the section titled "Employee salaries and Other Related Issues".

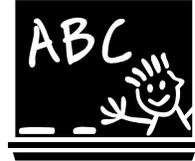
RETENTION AND DISPOSITION OF STUDENT BODY FINANCIAL REPORTS

1. All accounting records, such as cash receipts and disbursements records, journal entries, etc. must be retained permanently.
2. All other records are to be destroyed in accordance with bulletins issued each year regarding the disposition of student body records.
3. The financial manager should supervise the disposition in order to insure complete destruction.



FINANCIAL REPORTS SHOULD BE REVIEWED FOR ACCURACY AND REASONABLENESS. REASONS FOR SUBSTANTIAL FLUCTUATIONS FROM ONE STATEMENT PERIOD TO THE NEXT SHOULD BE DETERMINED AND DISCUSSED WITH THE PRINCIPAL. COMMENTS REGARDING THE FLUCTUATIONS SHOULD BE INCLUDED AT THE BOTTOM OF THE FINANCIAL REPORT.

Student Body Funds – Student Clubs and Classes...How Do They Work?



The ASB is considered the “umbrella organization” under which student clubs and graduating classes (such as the Class of 20XX) can operate and generate revenues to enhance their specific activities. Just like an ASB, student clubs and graduating classes must follow certain policies and procedures prior to being formed and prior to sponsoring fundraisers.

An illustration of a spiral-bound notebook. The spiral binding is at the top, with blue rings. The notebook is open, showing a white page with text and a green cover on the right side. The text on the page is titled 'Procedures for Student Clubs and Classes' and contains eight numbered items.

Procedures for Student Clubs and Classes

1. Every school-sponsored club/class must have a constitution containing by-laws approved by the ASB leadership and school principal. The constitution must:
 - a. Contain a statement that all members must be students who are presently enrolled in the school.
 - b. Contain a statement that there is no affiliation with any non-school club, any political or religious organization, or with any organization which denies membership on the basis of race, color, creed, or political belief. (Board Rule 2262)
2. Minutes of club meetings must be recorded and approved by Club members.
3. Clubs/classes must be self-supporting through club/class fundraising activities. They **cannot** be subsidized by general student body funds.
4. Every school club/class must be sponsored by a member of the school faculty subject to approval by the principal.
5. The sponsor shall approve the time and place of all meetings and events, which must occur during non-instructional time.
6. The sponsor must attend all meetings, events and activities.
7. The sponsor is responsible for the annual budget of the club/class which must be submitted in accordance with the established rules approved by the principal.
8. The sponsor is responsible for the supervision of the collection of any funds from students or other personnel.

Club/Class Fundraising

Only after a school's club/class has been properly established can fundraising activities occur.

As indicated earlier, clubs/classes operate under the umbrella of the ASB, and the ASB leadership and principal must approve the club itself as well as any fundraising activity by a club. A club should begin the fundraising process by submitting a Request for Authorization to the ASB leadership. If approved, the request will then be forwarded to the Student Body Finance Office.

Clubs/classes must follow the guidelines on the "Fundraising & Income Generating Activities' Checklist" found on page 3 of the Publication.

Clubs/classes can generate revenues and keep 100% of the proceeds through:

- a. Donations from members. Please note that dues/assessments for members are no longer allowed.
- b. Income from entertainment, dances, parties, etc. attended by club/class members only and funded by class/club only.
- c. Sale of club or class sweaters, emblems, insignia, cards, announcements, photography, etc. to members of the club/class only.
- d. Special off-campus sales that are limited to club members and their immediate family.

Please note that activities (on-campus or off-campus) which are not limited to club/class members and their immediate family are considered "public appeals" and proceeds must be split with the general student body, with no more than 50% being credited to the class/club trust.

Special Notes for Athletics

Athletic teams that would like to conduct fundraising activities, must have an established club that is open to all currently enrolled students of the school.

For additional information specifically related to Athletics, please refer to Bulletin 6264.0, "School Athletics" dated March 31, 2014.

Please note that activities (on-campus or off-campus) which are not limited to club/class members and their immediate family are considered "public appeals" and proceeds must be split with the general student body, with no more than 50% being credited to the class/club trust.

Special Notes for the California (Junior) Scholarship Federation (CSF) (CJSF) and Ephebian Societies.

1. Pins may be purchased from general student body funds. However, this policy is optional and is subject to the approval of the school principal.
2. Pins (for service) can be earned by providing tutoring or a similar activity to the general student body.
3. Insignia **cannot** be purchased using student body funds.
4. Membership dues required by these organizations can be paid by using general student body funds.

Procedures for the Collection and Disbursement of Club/Class Monies

As indicated in “Procedures for Student Clubs and Classes”, the club/class sponsor is responsible for the collection of any monies. In order to safeguard assets and ensure proper accounting practices, the sponsor must follow the procedures listed below:

1. All monies collected for the club/class must be supported by approved collection forms.
2. All monies collected must be deposited with the student body finance office (student store) and acknowledged on a pre-numbered master receipt.
3. Personal checks cannot be substituted for cash collected.
4. Total collections that are \$25 or more, along with the collection form must be turned in daily. Money not turned in to the student body finance office (student store) and acknowledged on a pre-numbered master receipt is not covered by insurance.
5. All collections must be turned in prior to any weekend or holiday, and on the last school day of the month.
6. Authorization for expenditures of funds must be approved by the class/club sponsor, member, or designated class/club officer and principal.
7. Requests for expenditures of funds must be submitted in advance, by the sponsor, to the financial manager by using a “Request for Check or School Purchase Order”.
8. Club expenses can only be paid by check.

Special Notes for Shop, Art and Home Economic Type Classes

Instructors in classes who sell and order items that will later become the personal property of their students are responsible for the collection and safeguarding of any monies collected for materials, etc. As such, the following procedures and policies must be followed:

1. Receipts for monies collected must be issued and the following guidelines must be observed:
 - a. If collections are \$25 or less for each item, or if the item has the same sales price, a class receipt can be used. Students should sign the receipt and indicate the amount paid. Care should be taken to insure that the amount indicated is correct.
 - b. If collections are greater than \$25, an auxiliary receipt must be used. However, if the item has the same sales price, a class receipt may be used.
 - c. If collections are made by the student body finance office (student store), the financial manager will issue an auxiliary receipt.
2. Total collections that are \$25 or more, along with the collection form must be turned in daily. Money not turned in to the student body finance office and acknowledged on a pre-numbered master receipt is not covered by insurance.
3. All collections must be turned in prior to any weekend or holiday, and on the last school day of the month.
4. Personal checks cannot be substituted for cash collected.
5. At least 50% of the estimated cost must be collected from the student prior to starting any major project.
6. The shop or class cannot operate at a loss.
7. An annual inventory of student-body owned material must be prepared.

Special Notes for Homeroom Classes

When homeroom teachers are required to collect money from student for various purposes, **they** are responsible for the collection and safeguarding of any monies collected. As such the following procedures and policies must be followed:

1. Receipts for monies collected must be issued and the following guidelines must be observed:
 - a. If the amount is \$25 or less or if all paid amounts are the same, a class receipt may be issued. Students should sign the receipt and indicate the amount paid. Care should be taken to insure that the amount indicated is correct.

- b. For all other collections, an auxiliary receipt should be issued by the teacher. The white copy is given to the student and the yellow copy remains in the book as a permanent record.
 - c. All monies and receipts turned in to the student body finance office must be acknowledged on a master receipt, with the original receipt being given to the homeroom teacher.
 - d. The master receipt will be cross-referenced by the financial manager to the class or auxiliary receipts.
2. Total collections that are \$25 or more, along with the collection form must be turned in daily. Money not turned in to the student body finance office and acknowledged on a pre-numbered master receipt is not covered by insurance.
 3. All collections must be turned in prior to any weekend or holiday, and on the last school day of the month.
 4. Personal checks cannot be substituted for cash collected.



CLASSES/CLUBS MUST BE SELF-SUPPORTING AND CANNOT BE SUBSIDIZED BY THE GENERAL STUDENT BODY FUND. PROCEEDS FROM PUBLIC APPEAL FUNDRAISING ACTIVITIES (ON CAMPUS OR OFF CAMPUS) MUST BE SHARED WITH THE GENERAL STUDENT BODY FUND WITH NO MORE THAN 50% BEING CREDITED TO THE CLASS/CLUB.

STUDENT BODY FUNDS – DISTRICT SCHOOLS SHARING A CAMPUS WITH OTHER DISTRICT SCHOOLS



Some of the activities/expenses that general student body funds support at our campuses are: band, drama, drill team, cheerleaders, choir, orientation, graduation, campus beautification, and athletic programs such as football, baseball, basketball, soccer, track, cross-country, tennis, golf, and several other sports. These activities are usually open to all students on campus, including those at an SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual Schools sharing a campus. Since these activities support all students on campus, most revenues raised by the general student body, such as activities associated with the campus student store, should remain in the general student body account which supports these campus-wide activities.

Organization of the Student Body

There will continue to be a student council for the entire campus to oversee activities such as athletics, school wide dances, etc. that benefit the entire student population on the shared campus. It is highly recommended and encouraged that the existing student council be modified to allow for a representative of each SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual Schools sharing a campus.

A SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual School sharing a campus that wishes to hold its own student body fundraising or other activities must be properly organized following the guidelines in “Student Body Funds – What Are They...and How Can My School Get Them?” and “Student Clubs and Classes.....How Do They Work”

Accounting Information

Secondary Individual Schools sharing a campus should apply for one Employer Identification Number (EIN) using the general name of the site. Only one Reseller’s Permit for the shared campus student store should be obtained.

Depending upon the amount and complexity of fundraising activity that a SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual School does, it may become appropriate for them to provide some funding to provide additional assistance to the financial manager.

Frequently Asked Questions

Question:

I am the principal of a Pilot School and have been told that I do not need to abide by District policies as long as the Education Code or other laws are followed. Does my school need to follow the policies in Publication 465, or other written communications published by the District?

Answer:

Yes. Education Code 48937 states that, "The governing board of any school district shall provide for the supervision of all funds raised by any student body or student organization using the name of the school." District policies on student body activities have been developed to ensure that the District is able to fulfill its fiduciary responsibilities as well as to ensure compliance with other laws governing student body activities.

Question:

A student body activity is scheduled for my Pilot School, New Tech High School, Small School, Magnet Center, SLC, or Individual School sharing a campus. Can I collect money from the students, pay any associated expenses with the cash collected, and then turn in the remaining cash to the financial manager for deposit to our account?

Answer:

No. All funds collected must follow the procedures in Publication 465, "Collections of Monies" on page 24, and the payment of expenditures associated with the activity must follow the procedures on page 26. In addition, fundraising activities must follow the guidelines found in Publication 465.

The financial manager must be informed of any proposed student body activity of a Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School sharing a campus so that the proper handling of cash, tickets, etc. as specified in Publication 465 can be followed.

Question:

Will a Small Learning Community (SLC), New Tech High School, Pilot School, Magnet Center, Small School, or individual school sharing a campus be able to keep 100% of the net profit if they plan and execute any fundraising activities?

Answer:

If the SLC, New Tech High School, Pilot School, Small School, or Individual School raises funds off-campus, and the sale is limited to SLC, New Tech High School, Pilot School, Magnet Center, Small School, or the Individual School's students and their *immediate families*, it may keep 100% of the funds. If the other students of the shared campus, friends, community, etc. participate in their fundraiser, it becomes a public appeal fundraiser and the general student body account which supports these campus-wide activities must receive 50% of the proceeds, regardless of whether it is held off-campus.

If an SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual School holds a dance or fundraising activity on-campus during the school day, in an area that is accessible to all students (not just students at a Pilot, SLC, New Tech, Magnet Center, Small School, or Individual School) the profits from the dance or fundraising activity must be split 50/50 with the general student body account which supports campus-wide activities. If the dance or fundraising activity is held in an area accessible only to students of the Pilot, SLC, New Tech, Magnet Center, Small School, or Individual School, then 100% of the profits can be retained by the Pilot, SLC, New Tech, Magnet Center, Small School, or Individual School.

If the dance or activity is held either off-campus or after school, and only students of the Pilot School, SLC, New Tech, Magnet Center, Small School, or Individual School, were involved in the planning and production of the activity, and no student body funds from the general student body account which supports campus-wide activities were used related to the activity, then 100% of the profits from the activity can be retained by the Pilot, SLC, New Tech, Magnet Center, Small School, or Individual School even if it is open to all students, community etc. If any funds from the general student body account which supports campus-wide activities were used in the activity, then the profits of the activity must be split 50/50 with this account.

The financial manager must be informed of any proposed student body activity of a Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School so that the proper handling of cash, tickets, etc. as specified in Publication 465 can be followed.

Question:

A Pilot School, Small Learning Community (SLC), New Tech High School, Magnet Center, Small School, or Individual School that is sharing a campus with other schools, would like to offer spirit clothes that can also be worn during their students' PE class for sale at the student store. Can they keep 100% of the profits?

Answer:

Yes, provided that the Pilot School, SLC, New Tech High School, Magnet Center, Small School, or Individual School purchases the inventory with their own general student body money held in their account. Depending on the amount of fundraising activity that a SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual School does, it may become appropriate for them to provide some funding to provide additional assistance to the financial manager to help with the accounting of funds.

Please be aware that some sites that have multiple SLC's or Individual Schools have decided to have spirit clothes with the names of all SLCs/Individual Schools imprinted on the item. This simplifies the accounting, inventory, and management processes at the school site, and provides for a feeling of unity among SLCs/Individual Schools.

If the Pilot School, SLC, New Tech High School, Magnet Center, Small School, or Individual School decides to have a vendor come to their part of the campus to sell spirit clothes or school uniforms (which cannot be sold at the student store) to their students, 100% of any commission or donation made by the vendor should be credited to the general student body account of the Pilot School, SLC, New Tech High School, Magnet Center, Small School, or Individual School.

Question:

At the end of the fiscal year, should the accounts of Pilot Schools, SLC's, New Tech High Schools, Magnet Center, Small Schools, or Individual Schools be "swept" to the general student body account that supports campus-wide activities?

Answer:

No. The funds should remain in the accounts of the Pilot School, SLC, New Tech High School, Magnet Center, Small School, or Individual School. If however, the general fund account that supports campus-wide activities provided funds for an event that did not take place, then the funds must be returned to this account.

Question:

The students at my Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School purchase snacks, beverages, and other student store items, and also attend events whose proceeds are deposited in the general student body fund that supports campus-wide activities. Shouldn't the students at these schools be entitled to the proceeds?

Answer:

Proceeds from the campus student store support student body activities that are open to all students on campus, including those at a SLC, New Tech High School, Pilot School, Magnet Center, Small School, or Individual School. Therefore, the majority of the funds raised by the student store, or other campus-wide activities should be deposited into the account where the expenditures are occurring.

However, an allocation of some of these funds could be made to the student body organization of a Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School if its students are participating in campus-wide activities that raise funds, or purchasing items from the student store. This allocation should be credited to the general student body account of the Pilot School, New Tech High School, SLC, Magnet Center, Small School, or individual school.

However, the general student body account that supports these campus-wide activities should retain enough of the proceeds/surplus so that campus-wide activities and their associated expenses are not impacted.

Question:

There is a vending machine located at my Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School that is only accessible to students of the Pilot School, New Tech School, SLC, Magnet Center, Small School, or Individual School. Can the commission be kept 100% by the Pilot School, New Tech School, SLC, Magnet Center, Small School, or Individual School?

Answer:

Yes. If the vending machine is only accessible to students of the Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School and the commissions for the machines can be identified in a report from the vendor, then 100% of the commissions can be retained by the Pilot School, New Tech High School, SLC, Magnet Center, Small School, or Individual School.

The types of snacks and beverages sold at Pilot Schools must conform with Education Code requirements for healthy snacks and beverages. SLC's, New Tech High Schools, Magnet Centers, Small Schools, and individual schools must conform with District approved snacks and beverages.

Student Body Funds – Gifts, Transferring Assets, Etc....What Can Be Done?



Gifts (donations) by individuals, groups, or organizations may be made to either the District for use at a specific school related to the instructional program, or to the student body for student activities. Gifts/donations to the school must be made according to the policies in Bulletin 5895.x, titled “Donations” issued by the Accounting and Disbursements Division. Gifts to the student body must be made according to the following policies:

1. Cash Donations to the Student Body
 - a. Requires authorization on Request for Authorization for Student Body Expenditures and Receipts Form (34-EHJ-8). However, cash donations may be received and held in the custody of the school’s student body pending authorization.
 - b. Donation must be recorded on the student body books.
 - c. The donation is subject to the same policies and procedures for expenditures as for the student body.
 - d. Each donation must be separately identified for auditing purposes.
 - e. A list of donors should be prepared annually. The list should include the amount of the donation and the intended purpose.

2. Donation/Gifts other than Cash
 - a. Requires authorization on Request for Authorization for Student Body Expenditures and Receipts Form (34-EHJ-8). Items may be stored on the school site pending authorization.
 - b. Equipment items also require a Request For Inspection and/or Installation of Student Body Equipment.
 - c. Computer equipment must be functional.
 - d. Donations/Gifts of intrinsic value, if not acceptable for student body use, may be traded or sold by the student body, provided that two or more bids are obtained. The sale is subject to sales tax and a Request for Authorization for Student Body Expenditures and Receipts (Form EHJ-34-8) must be completed. (See “Sale or Trade of Student Body Assets” below)

3. Donations/Gifts to the Student Body from Classes or Clubs
 - a. Donations/Gifts of money, materials, or equipment from classes/clubs requires authorization on a Request for Authorization for Student Body Expenditures and Receipts Form (EHJ-34-8), and the approval of the student body council. A letter from the club/class authorizing the disbursement must be attached to Form EHJ-34-8.

- b. Donations/Gifts identified as coming exclusively from a particular student group must be financed entirely by the group, including any installation and other incidental expenses.
- c. Classes and clubs may contribute towards the funding of a project that is undertaken by several clubs, classes, or the student body.

Transfers of Student-Body Assets (Non-Cash)

There may be certain circumstances when student body-owned *equipment* and *other non-cash items* can be transferred to the District. Please be aware that student body organizations cannot donate money to the District. For non-cash donations/transfers to the District, the following procedures and policies must be followed:

1. Equipment still in use by the student body for the majority of the time may not be donated to the District.
2. Equipment may be offered to the District only after 51% of its estimated usable life from the date of acquisition (gift or purchase) has expired.
3. Authorization for the transfer of student body-owned equipment should be made on a Request for Authorization for Student Body Expenditures or Receipts Form (EHJ-34-8).
4. When the transfer is completed, the item should be deleted from the student body inventory and re-marked to indicate ownership by the Los Angeles Unified School District.
5. When the transfer is completed, the District may move the equipment to any location.
6. When the transfer is completed, a claim for its replacement cannot be made to the student body self-insurance fund.
7. The District assumes no obligation for replacement of the equipment.
8. In case of loss, replacement of the now District-owned equipment is dependent upon availability of equipment replacement funds.
9. Student body funds cannot be used to maintain or repair equipment that has been transferred to the District.

Sale or Trade of Student Body Assets

The sale or trade of student body obsolete equipment may be made under the following conditions:

1. A Request for Authorization for Student Body Expenditures or Receipts Form (EHJ-34-8) must be completed.
2. No District equipment can be sold or traded in lieu of student body-owned equipment.
3. Obsolete equipment may be discarded at the discretion of the principal.

4. Obsolete equipment that is disposed of must be removed from the student body inventory list.
5. When selling equipment, it is recommended that at least two bids are received in order to assure the best return to the student body. The amount of the sale must be recorded on the Request for Authorization (Form EHJ-34-8) and sales tax must be paid.
6. When trading equipment, the description of the transaction including the trade allowance must be shown on the Request for Authorization (Form EHJ-34-8).
7. Transactions with District employees may be made under the following conditions:
 - a. The purchase, sale, exchange, or repair of equipment from, to, or by District employees or members of their families is discouraged and should be entered into only after thorough and documented investigation and appraisal by acknowledged competent neutral parties.
 - b. These transactions must be authorized on a Request for Authorization (EHJ-34-8) form.

DIVISION OF ASSETS

When there is a transfer of students due to the opening or closing of a school, the following policy is to be implemented regarding the division of student body assets:

1. A computation will be made by the Student Body Finance Section to determine a per pupil share in the surplus and reserves in their school of origin.
2. The amount transferred to the receiving school will be equal to the per pupil share of ownership that the students being transferred have in their school origin.
3. When there is a transfer of students due to a grade level reconfiguration, there will be no division of assets.
4. Division of student body equipment shall be mutually acceptable to the principals involved. Disagreements and final approval shall be resolved by the appropriate Local District Superintendent(s).



ANY DONATIONS, GIFTS, TRANSFER OF ASSETS, ETC., TO OR FROM THE STUDENT BODY MUST BE APPROVED BY THE STUDENT GOVERNMENT AND HAVE RECEIVED APPROVAL BY A "REQUEST FOR AUTHORIZATION FOR STUDENT BODY EXPENDITURES OR RECEIPTS" FORM (EHJ-34-8)

Student Body Funds – Employee Salaries and Other Related Issues



Student Body funds can be used to pay for certain individuals that are providing a service to the student body. However, in all instances, approval must be obtained from the Student Body Finance Section by submitting a Request for Authorization (Form 34-EHJ-8) **prior to** hiring or contracting with any individual.

Policies and Guidelines Regarding Non-District Personnel

1. An ASB may hire student or adult employees to perform work related to the conducting of student body activities, and to assist the financial manager during the basis of his/her assignment. For example, Adult Assistants cannot work during summer school, if the financial manager is not also working during that time.

All adult student body employees must be fingerprinted and tested for tuberculosis and receive their clearance before authorization can be given to begin work.

2. Salary rates, hours employed, and any benefits such as illness, vacation, and holidays must be listed on the Request for Authorization provided to the Student Body Finance Section for approval. In no case can the salary of an adult assistant be equal to or exceed that of the Step 1 salary rate of a Financial Manager. In no case can the illness, vacation, and holiday benefits exceed that of what a Financial Manager could earn.
3. The hiring of an Adult Assistant, salary rates, benefits, and hours of work must make economic sense to the student body, and be economically viable.
4. Adult Assistants must sign and be provided with a copy of the Summary of Employment Policies and Procedures annually.
5. Withholding and other tax regulations must be followed with respect to all salaries or wages paid to adult and student employees. (Please refer to subsequent section titled "Taxes".)
6. Work permits are required for all employees under the age of 18. This includes students under the age of 18 who are assigned to operate and care for student body-owned equipment when it is rented to outside organizations and rental charges are made by the student body.
7. More detailed information on employing students can be found in "California Child Labor Laws", published by the State of California, Department of Industrial

Relations, Division of Labor Standards Enforcement. This document is available at www.dir.ca.gov/DLSE/dlse.html, and then clicking on “Publications”.

8. Adult student body employees who are regularly assigned and work more than 20 hours or more per week, can purchase health insurance by working through the Auxiliary Services Section of the Accounting and Disbursements Division. The District shall not contribute toward the payment of premiums, and all such contributions shall be made by the ASB and/or the student body employee. The determination of the premium paid by the ASB shall be made by the school site principal, financial manager, and the school’s ASB leadership, but is subject to the approval of the Student Body Finance Section. Only the adult assistant benefits can be paid for by the ASB. If applicable, the employee will assume the remaining costs of the premium.
9. Student body employees may not be directly supervised by any person who is a relative. Definition of a relative can be found in Personnel Commission Rule 720. Personnel Commission Rules can be accessed on-line at www.lausd.net by selecting “Offices” and then “Personnel Commission”.

Policies and Guidelines Regarding Certificated Personnel

1. Certificated Personnel may be paid from student body funds in the following circumstances:
 - a. For individuals on the Master Salary Schedule, payment using student body funds may be made if the individual is performing duties not related to the individual’s assignment or the individual’s assigned school. For example, if an administrator serves as a referee in a post-season game where his/her school is not involved, then he/she may receive payment from student body funds.
 - b. For individuals on the Preparation Salary Schedule, payment using student body funds may be made if the individual does not have an activity or coordinating differential. If the individual receives a differential but the differential is not related to the duties performed for the student body, then payment may be made using student body funds. For example, 1.) a teacher who does not receive a differential may receive payment for supervision of students at a football game, 2.) a teacher who receives a differential for coordinating the school’s annual musical production may receive payment for supervision of students at a football game.

- c. Extra-curricular assignments for student body shop use may be made if: 1.) authorization is received by submitting Form 34-EHJ-8, 2.) the hours paid are outside the normal workday hours, 3.) the individual is not receiving a differential related to the extra-curricular activity, 4.) the payment does not exceed the amount which may be earned in a supplemental assignment (see Personnel Guide A29, Assignments – Multiple). 5.) payment must be supported by a time sheet, 6.) extra-curricular assignments between June 30 and September 1 are not recommended and require special authorization on Form 34-EHJ-8.
- d. The individual responsible for organizing and directing each interscholastic athletic tournament may receive an appropriate payment from the tournament fund, even though the individual may receive a differential.
- e. In many schools, the athletic director, who receives a differential, performs the duties of the stadium manager. If the school wishes to hire an additional individual to serve as stadium manager, the individual can receive payment from student body funds as long as no differential is received.
- f. In some schools, the drama teacher, who receives a differential, performs the duties of both director and choreographer. If the school wishes to hire an additional individual to serve as choreographer the individual can receive payment as long as no differential is received.



WITHHOLDING AND OTHER TAX REGULATIONS MUST BE FOLLOWED WITH RESPECT TO ALL SALARIES OR WAGES PAID. (PLEASE REFER TO SUBSEQUENT SECTION TITLED “TAXES”).

- 2. Certificated Personnel **may not** be paid from student body funds in the following circumstances:
 - a. For individuals on the Master Salary Schedule, payment using student body funds may not be made if the individual is performing duties related to the individual’s assignment or the individual’s assigned school. For example, administrators cannot receive payment from student body funds for supervision of any school-sponsored activity related to the school to which they are assigned.
 - b. For individuals on the Preparation Salary Schedule, payment using student body funds may not be made if the individual has an activity or coordinating differential related to the services they were providing. For example, 1.) a teacher who receives a differential as the Student

Government Advisor may not receive payment for work performed on the Student Body Handbook, 2.) a teacher who receives a differential for training the school's drill team may not receive payment for supervision at football games, 3.) a band director may not receive payment from student body funds for supervision of the band during non-school time if the band director receives a coordinating differential.

Taxes on Student Body Payments

1. Withholding Taxes

- a. Withholding tax regulations must be followed with respect to all salaries and wages. A W-2 Form is issued annually by the financial manager, to all student body employees who have received student body payments.
- b. Employer's Tax Guide (Circular E) should be obtained from the Internal Revenue Service for instructions relating to withholding, deposit, payment, and reporting of federal taxes. (The website for the IRS is www.irs.gov)
- c. Employers Tax Guide, which can be obtained from the California Department of Benefit Payments, contains instructions relating to withholding, deposit, payment, and reporting of state withholding taxes. (The website for the Employment Development Department is www.edd.ca.gov)

2. F.I.C.A. (Social Security)

- a. F.I.C.A. regulations must be followed with respect to all salaries and wages.
- b. A report is required quarterly on Form 941. See the Employer's Tax Guide (Circular E) for instructions.

3. Medicare

- a. F.I.C.A. regulations must be followed with respect to all salaries and wages.
- b. A report is required quarterly on Form 941. See the Employer's Tax Guide (Circular E) for instructions.

Please Note: In some instances, monthly deposit is required if the combined F.I.C.A., Medicare, including the student body's share plus any federal withholding tax exceeds a specified amount.

4. SUI/SDI, State Employee Training Tax

- a. Student body associations are subject to state unemployment, state disability insurance, and state employee training tax on all employee earning in a quarter. The only exception are students that are employed by their own school's student body association.
- b. SUI/State Employee Training Tax is the portion paid by the student body (employer) and is computed on a quarterly report at the rate prescribed by the California Employment Development Department (EDD).

- c. SDI is the portion paid by the employee. A percentage is deducted from wages of employees. The rate is prescribed by the California Employment Development Department (EDD).

Policies and Guidelines for Officials at Athletic Events

1. Officials and doctors are independent contractors and are not subject to withholding taxes or employment taxes. W-9's must be obtained and kept on file for each independent contractor prior to disbursing checks.
2. Payment should be made by check to the individual officials and doctor.
3. If a last minute substitution of an official is made, issues listed in item 1 must still be followed and payments must be mailed to the official.

Policies and Guidelines for Independent Contractors

1. Independent contractors are those businesses or individuals who perform certain work for the student body on a contract basis. They are not employees of the student body. Examples would be a D.J. or a band for a student body dance. W-9's must be obtained and kept on file for each independent contractor prior to disbursing checks. A sample contract for a DJ or Band can be found below:



DJ-BAND
AGREEMENT.doc

2. Payments to an independent contractor, who performs work normally performed by a certificated sponsor, cannot exceed the differential that would have been paid to the sponsor.
3. Independent contractors are responsible for their own payroll taxes. As such, no payroll taxes should be withheld from a payment to an independent contractor.
4. A 1099 (Miscellaneous Income) Form must be issued to the independent contractor on an annual basis and filed with the State of California.
5. Independent contractors should meet the insurance requirements as stipulated by the Office of Risk Management and Insurance Services.
6. It is prudent to have the Office of the General Counsel (OGC) review prior to entering into a contract with an independent contractor. Your Coordinating Financial Manager can assist with directing you to the correct contact in the OGC.

Student Body Funds – Yearbooks....Additional Information



Most secondary schools will contract with a publication company and/or photographer to provide services to the ASB. To that end, the District's Procurement Services Division conducted a Request for Proposal (RFP) has awarded contracts from several vendors to provide Yearbook services to schools. Details of the vendors and pricing information can be found in Reference Guide 6643.x, "Contract for Yearbook and Photography Vendors". ASB's are encouraged to use these vendors.

ASBs that do not utilize vendors listed in the Reference Guide should utilize the policies and procedures that follow, to ensure that these activities are performed and completed in an acceptable manner. A sample Yearbook contract and a sample Yearbook Ad contract are provided at the end of this section. Contracts should be reviewed by Procurement Services prior to being signed to ensure compliance with policies and procedures.

Principals must ensure that all vendors providing services meet the District's Student Data Privacy Requirements and sign a Data Use Agreement. Vendors listed in to Reference Guide have already met these requirements.

GENERAL POLICIES AND GUIDELINES FOR YEARBOOKS

1. Each ASB shall solicit competitive written bids from at least three publishers and shall not obligate themselves for a period exceeding one year. A sample contract is provided at the end of the appendix of this publication.
2. The principal/designee, yearbook advisor, financial manager, photographer and publisher should meet sometime during the prior year to discuss procedures, contractual agreements, individual responsibilities, and other phases of the yearbook production.
3. The financial manager should be consulted with regard to the financial aspects or problems of prior yearbooks, especially as it relates to sales and advertising.
4. The price, size, number of pages (color vs black and white), number of yearbooks, etc., should be agreed upon by the principal, yearbook advisor, financial manager and publisher prior to signing the yearbook contract. Co-signers of the contract should include the principal, yearbook advisor, financial manager, and publisher.
5. The size of the yearbook should be determined by reviewing projected income from sales and advertising versus the budget. Responsible individuals should be aware that added pages and the volume of yearbook sales will affect the cost of producing yearbooks. Schools that wish to increase the size of their yearbooks must realize that additional advertising may be needed to cover the additional costs.
6. Advertising in the yearbook is optional, but any advertisers should prepay or be required to sign a binding contract for payment of the ad. Copies of any

agreement should always be provided to the financial manager. A sample advertising contract can be found in the appendix of this publication.

7. The yearbook should be priced as low as possible so it is within reach of a majority of the students at the school. The sales price of the yearbook may be discounted as part of the purchase incentive of an activity card, or price discounts can be offered as part of an “early sales” promotion.
8. Yearbook sales may be scheduled throughout the year at the discretion of the principal.
9. Performance bonds may be required to cover any deficiencies of publishers, or a penalty clause may be put into the contract that would protect the student body in the event that the agreement is not followed.
10. To avoid penalties, contract should include the publisher’s responsibilities to inform the principal and advisor when deadlines are in danger of not being met. The contract should also include a written schedule so that each person concerned with the publication will clearly understand their individual responsibilities and deadlines.
11. In the event that yearbooks remain unsold, the general student body and not the classes, is responsible for bearing the loss.
12. Unsold yearbooks should be retained as follows: 0-5 years old – retain all unsold copies; 5 years and older – minimum 10 yearbook copies.

PRINCIPAL’S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

The school principal is ultimately responsible for all the activities involved in the production of a yearbook. However, the school principal should arrange for an early meeting with the yearbook advisor, financial manager, photographer, and publisher to agree on all phases of yearbook production. In addition, the principal is responsible for monitoring and checking periodically to verify that all production deadlines are being met. **Principals must ensure that all vendors providing services meet the District’s Student Data Privacy Requirements and sign a Data Use Agreement. Vendors listed in to Reference Guide have already met these requirements.**

FINANCIAL MANAGER’S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

The financial manager is responsible for:

1. Meeting with the principal and yearbook advisor to establish lines of responsibility with regard to all phases of production and distribution.
2. Signing all agreements, especially the publishing contract, to insure that details on quantity and basis cost, cost of alterations, color processing, delivery, payment dates, etc. are included.
3. Issuing purchase orders to bind agreements.
4. Advising yearbook staff on budgetary items and computations of selling price.
5. Insuring adequate advance publicity with regard to sales periods.

6. Selling yearbooks and submitting periodic sales reports to the principal and yearbook advisor.
7. Providing updated lists of paid and unpaid advertisers to the principal and yearbook advisor.
8. Disbursing funds only after the terms of the agreement have been satisfied.
9. Formulating methods of distribution with emphasis on strict accountability of books issued and/or sold. (Use of a picture ID for purchase and pick-up is highly recommended.)
10. Establishing a firm policy with regard to dealing with the problem of lost yearbook sales receipts.

YEARBOOK ADVISOR'S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

It is the responsibility of the yearbook advisor to:

1. Screen and select staff. (Current regulations regarding participation in extra-curricular activities must be followed.)
2. Develop a budget, master calendar, publishing deadlines, and schedule of school activities and adhere to them.
3. Keep the principal informed on information such as printer delays, delinquent payments, over-extending the budget, increases beyond page quota, or any other factors that affect the general yearbook program.
4. Make periodic evaluation of work accomplished and make adjustments whenever necessary.

PUBLISHER'S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

The publisher is responsible for:

1. Stating in the contract, in plain language, all of the items to be included in the yearbook publication. If any extra charges are to be made, they should be carefully and clearly outlined.
2. Accepting an agreement as being valid only when accompanied by a properly signed purchase order from the financial manager.
3. Attending a meeting early in the Fall with the principal, yearbook advisor, financial manager, and photographer to preplan the details of the publication and its delivery.
4. Establishing picture, copy, materials deadlines, and delivery dates.
5. Using a system of communication so that school site administrators may be kept informed of all approaching deadlines, delinquencies, receipt of materials, and other pertinent data. Publishers should keep the principal aware of any missed deadlines by written communication. Copies of all communications shall be sent to the yearbook advisor and the financial manager.

PHOTOGRAPHER'S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

It is the responsibility of the photographer to:

1. Have a clear understanding of his/her responsibility in agreeing to produce individual senior portraits, faculty portraits, group and activity pictures usually required in the publication of the yearbook.
2. Have the photographic agreements between the school and the photographer signed by the principal and financial manager in May or June for the following year.
3. Attend a meeting in the prior school year with the principal, yearbook advisor, financial manager, and yearbook publisher to preplan the details of the publication and its delivery.
4. Set dates for the taking of the senior portraits during the summer so that senior glossy prints can be sent to the publisher in time to meet yearbook deadlines. As soon as the dates for taking the portraits are determined, the photographer should give the yearbook advisor an approximate date when the finished glossy prints for the yearbook can be delivered.
5. Take group and activity pictures far enough in advance to allow enough time to deliver the proofs to the yearbook staff so they can prepare the pictures and send to the publisher.



ALL MONETARY COLLECTIONS FROM STUDENTS MUST BE DEPOSITED WITH THE FINANCIAL MANAGER AT THE SCHOOL'S STUDENT STORE.

NEITHER STUDENTS NOR THE STUDENT BODY CAN BE CHARGED FOR AN INITIAL STUDENT I.D. PICTURE

SAMPLE YEARBOOK AGREEMENT

This agreement, entered into this ____ day of _____, 20____, by _____ School Student Body hereinafter referred to as "Student Body" and _____ hereinafter referred to as "Publisher," in consideration of mutual promises herein contained, do hereby:

THE PUBLISHER AGREES:

1. That this contract is for the 20____ yearbook only;
2. That ownership of all material used in the production and/or reproduction and the finished yearbook belongs to Student Body;
3. To obtain a performance bond in the amount of _____, and to produce proof of the bond, to cover any deficiencies on the part of Publisher;
4. To notify the Principal and yearbook advisor of _____ School when deadlines are in danger of not being met;
5. To indemnify and hold harmless the Los Angeles Unified School District, Student Body, its staff, agents, and volunteers for any losses, claims or injuries arising from the production, handling, and/or delivery of the yearbooks;
6. To remit to the State Board of Equalization any applicable sales taxes pertaining to this contract under California Seller's Permit (Sales and Use Tax) No. _____;
7. To be responsible for any loss which may occur in undelivered orders;
8. To return to the school all materials provided for the publication, production and/or duplication;
9. To comply with LAUSD student data privacy requirements and to execute a Data Use Agreement prior to receive of any student information.

THE STUDENT BODY AGREES:

1. To provide Publisher with content materials for the yearbook;
2. To accept no advertising that is detrimental to the Publisher;
3. To maintain accurate accounting and receipts of all yearbook purchases;

BOTH PARTIES AGREE:

1. To comply with student body fund requirements;
2. To adhere to the agreed-upon deadlines and specifications for the yearbook, including the price, size, number of pages, number of color pages, number of yearbooks, and any other specifications agreed to in Exhibit A, which is incorporated by reference into this Agreement;
3. To regularly communicate and meet when necessary, as determined by the Student Body, to meet all deadlines for publication;
4. To ensure that no commissions or other expenditures will be contingent on the number of yearbooks ordered;
5. To insure that individual students who purchase yearbooks shall not be charged to cover the costs of the services provided by the Publisher other than those costs directly related to the publication of the yearbook.

Accepted by:

Print Name of Principal

Print Name of Publisher

Signature of Principal

Signature of Publisher's Authorized Representative

SAMPLE YEARBOOK AD CONTRACT

Los Angeles Unified School District
Sunset High School
333 S. Beaudry Ave.
Los Angeles, California 90017
Telephone (213) 241-7000

Roy Rogers
Superintendent of Schools
John Smith
Principal

THE TROJAN

Name of Firm (please print) _____

Address _____

City _____ Telephone _____

AD PRICES 1/2 page - \$100.00, 1/4 page - \$65.00, 1/8 page - \$45.00, 1/16 page - \$30.00

With the purchase of a 1/2 page or larger ad, an ad-photograph will be taken free.
With purchase of a 1 page ad, you will receive a free copy of the yearbook.

I HEREBY AGREE TO PLACE A _____ PAGE ADVERTISEMENT IN THE (year)
SUNSET HIGH SCHOOL TROJAN. I AM AWARE THAT THIS ADVERTISEMENT WILL
COST \$ _____ AND MUST BE PAID IN FULL BY _____. I KNOW THAT,
BECAUSE THE YEARBOOK WILL NOT BE COMPLETED UNTIL JUNE, _____ (year),
I WILL NOT BE ABLE TO SEE MY AD PRIOR TO PAYMENT.

Date

Signature of Merchant

Business Name

Telephone Number

DEPOSIT PAID \$ _____ BALANCE DUE \$ _____

Description of ad: _____

FOR STAFF USE ONLY

Faculty Advisor _____ Student Solicitor _____

Deposit _____ Balance _____ Paid in Full _____

Art work needed _____ Photograph needed _____ Date _____

Page number in book _____ Invoice sent _____ Number _____

Student Body Funds – Photography....Additional Information



The ASB may use photography as a revenue-producing activity at the discretion of the principal, and in accordance with accepted procedures as outlined by the Student Body Finance Section. To that end, the District's Procurement Services Division conducted a Request for Proposal (RFP) has awarded contracts from several vendors to provide Photography services to schools. Details of the vendors and pricing information can be found in Reference Guide 6643.x, "Contract for Yearbook and Photography Vendors". ASB's are encouraged to use these vendors.

ASBs that do not utilize vendors listed in the Reference Guide should utilize the policies and procedures that follow, to ensure that these activities are performed and completed in an acceptable manner. A sample Photography contract and a sample Photography Ad contract are provided at the end of this section. Contracts should be reviewed by Procurement Services prior to being signed to ensure compliance with policies and procedures..

Principals must ensure that all vendors providing services meet the District's Student Data Privacy Requirements and sign a Data Use Agreement. Vendors listed in to Reference Guide have already met these requirements.

These guidelines are listed below and a sample photography contract is provided at the end of this section.

1. Schools will make their own arrangements with a photographer for their senior portraits, I.D. pictures, senior prom, activity pictures, etc. Neither students nor the student body can be charged for initial I.D. cards, student picture books, teacher/staff pictures.
2. The principal and the financial manager shall request competitive written bids from at least three photographers. Evidence that at least three bids were solicited must be kept on file at the student store for audit purposes.
3. Photography contracts may not extend beyond one year. The contract must include the photographer's California Seller's Permit Number and a statement that the photographer agrees to pay all sales tax related to the photographic sales agreement.
4. Mobile photography units can be used by a school photographer on school grounds. However, in addition to the regular contract, the following procedures should be followed:
 - a. While moving equipment onto school grounds, extreme care should be taken to see that no students are in the path of the equipment.
 - b. Entrance steps to the mobile unit should be properly protected.
 - c. The contract with the student body to take pictures should include a "hold harmless" clause in favor of the student body and the District. The

student body, the District, or the school site administrators should assume no responsibility for equipment or its use while on school grounds.

- d. The mobile unit should carry liability insurance as recommended by the Office of Risk Management & Insurance Services.
 - e. Any wiring that is needed for the operation of the mobile unit which is attached to the school premises must be inspected by the Facilities Services Branch. The purpose of the inspection is to determine the load on school facilities and the adequacy of connections between the school and the mobile unit according to District rules and regulations.
5. A list of student names and addresses compiled from District records may not be released to the photographer.
 6. All monetary collections on school grounds for photography shall be deposited with the financial manager in the school's student store.
 7. No discounts or other gratuities may be given by the photographer to individual students, teachers, administrators, or other school personnel. This does not apply to the commission or sitting fee designated in an approved contract. Evidence of individual discounts, gratuities, or gifts will be considered sufficient for disqualifying a photographer from further participation in the LAUSD's photography program.



ALL MONETARY COLLECTIONS FROM STUDENTS MUST BE DEPOSITED WITH THE FINANCIAL MANAGER AT THE SCHOOL'S STUDENT STORE.

RESPONSIBILITIES OF THE PHOTOGRAPHER FOR PROJECTS NOT RELATED TO THE YEARBOOK AND SENIOR PORTRAITS

The responsibilities of the photographer under a separate agreement for senior prom and other pictures not related to the yearbook, are listed below.

The photographer must:

1. Have a clear understanding of his/her responsibility in agreeing to produce required pictures.
2. Have the photographic agreements signed by both the principal and the financial manager.
3. Provide, as soon as the date for taking pictures is determined, the date when the finished pictures will be delivered.
4. Provide all personnel necessary for the sale, production, and delivery of all photographs, and to keep accurate records of receipts.
5. Show samples and submit, prior to the sitting, special school price lists to each individual. No high pressure sales methods may be used to obtain orders.

6. Notify each individual purchasing photographs exactly when and where the photographs will be delivered to the school.
7. Guarantee all work and service unconditionally to each individual purchasing photographs.
8. Be responsible for any loss which may occur in undelivered orders.
9. Furnish to the school, and to each individual purchasing photographs, duplicate copies of individual receipts for monies collected.
10. Be responsible for the collection and remittance of sales tax to the State Board of Equalization related to the sales of photography.

RESPONSIBILITIES OF THE PHOTOGRAPHER FOR SENIOR PORTRAITS AND YEARBOOK

Please refer to the Publication's previous section on Yearbooks.

**Student Body Funds –
SAMPLE PHOTOGRAPHY AGREEMENT**

This agreement, entered into this ____ day of _____, 20__ by _____
School Student Body hereinafter referred to as "Student Body" and
_____, hereinafter referred to as the "Photographer": in
consideration of mutual promises herein contained, do hereby:

THE PHOTOGRAPHER AGREES:

1. To make an individual sitting of each senior for the yearbook, submit 4 or more proofs size 3 ½" x 5" and to deliver to the yearbook staff one retouched glossy print from the proof selected by the senior, for the sum of \$_____ plus sales tax. This amount shall be paid by each individual senior to the photographer at the time of the sitting. When individual portraits are ordered by the senior at the time of the sitting, proofs shall be taken, some in coat or dress, and some in cap and gown, at no added cost,*
2. To guarantee uniform head size and background;
3. To provide all personnel necessary for the sale, production, and delivery of all photographs, and to keep accurate records of the receipts;
4. To show samples and submit special school price lists to each individual senior, prior to the sitting, but to use no pressure sales methods to obtain orders;
5. To notify each individual purchasing photographs, exactly when and where the photographs will be delivered at the school. This date will be mutually agreed upon;
6. To mail all proofs to all individual seniors, directly to their homes;
7. To guarantee unconditionally all work and service to each individual senior, as well as to the school;
8. To be responsible for any loss which may occur in undelivered orders;
9. To make _____group and activity photographs at specified times, mutually Agreed upon, and to supply to the yearbook adviser one glossy print of each, according to size specifications.
10. To furnish to the school and to the seniors duplicate copies of individual receipts for monies collected from seniors;
11. To collect and remit to the State Board of Equalization, under California Seller's Permit (Sales and Use Tax) No. _____, all sales tax due on all photographs sold.
12. To comply with LAUSD student data privacy requirements and to execute a Data Use Agreement prior to receive of any student information.

THE STUDENT BODY AGREES:

1. To give the photographer reasonable notice as to when his services will be required;
3. To accept no advertising that is detrimental to the photographer;
4. To notify the parents of the name of the official senior portrait photographer for the coming year.

BOTH PARTIES AGREE:

1. To comply with student body fund requirements;
2. To ensure that no commissions or other expenditures will be contingent on the number of individual packets purchased;
3. To ensure that individual students who purchase photo packets shall not be charged to cover the costs of services provided by the photographer, including but not limited to student or staff identification cards.

Accepted by _____ Date _____
Principal

Photographer _____ Date _____
Photographer

* Usually 8 or more proofs are taken.

c: Financial Manager/Yearbook Advisor

Need Help?...Boosters, PTAs, PTOs



In addition to raising funds through your school's Associated Student Body (ASB), there are other types of groups that can raise funds for your school. In many cases, the funds that are raised by these organizations have more flexibility, in terms of expending them, than those generated by the ASB. Please refer to Bulletin 1633.x, Policies Governing School Fundraising Activities of PTAs, PTOs, and Booster Club for District policies and procedures.



A SCHOOL CAN HAVE AN APPROVED PARENT GROUP OR A PTA, BUT NOT BOTH. PTA/PTO FUNDS MAY NOT BE KEPT ON THE STUDENT BODY BOOKS.



BOOSTER CLUB FUNDS MAY NOT BE KEPT ON THE STUDENT BODY BOOKS OR PROCESSED THROUGH THE STUDENT BODY FINANCE OFFICE (STUDENT STORE).

Student Body Funds – Special Notes for Principals



The principal is the trustee of the student body funds and is responsible for ensuring that all student body activities are in accordance with California State Education Codes, Board Rules, and District policies. This section summarizes certain responsibilities of the principal but is not all-inclusive. The previous sections in this publication should be referred to for all proper procedures and policies.

The principal is responsible for:

1. Disseminating and explaining regulations and procedures affecting student body financial affairs to the faculty and staff.
2. Ensuring that PTAs, PTOs, and Boosters operate in compliance with District policies.
3. Establishing a student council to consider and approve the student body financial budget and expenditures.
4. Responding to audit reports on student body operations.
5. Reimbursing the student body for expenditures that are not in compliance with student body policies. (If the expenditure occurred under the responsibility of a former principal, the current principal should notify the Local District Superintendent and the Student Body Finance Section.)
6. Ensuring that the amount of surplus does not exceed the prescribed limits as stated in this publication.
7. Ensuring that only approved activities are on campus during the school day.
8. Ensuring that all moneys collected from students are deposited through the student body finance office (student store).
9. The administrative supervision of the school's financial manager.

Listed below are some tips for principals to assist them with ensuring that their school's student body financial operations are sound:

1. Meet at least monthly with the school's financial manager to keep up to date on current financial transactions, record keeping, and potential problems.
2. Insist that the bank reconciliation be prepared promptly each month.
3. Review the bank statement for miscellaneous deductions and request supporting documentation to support these items.
4. "Spot" check deposit slips and the bank statement. Examine deposit slips to be sure that they contain the master receipt numbers and verify that the beginning number picks up from the previous deposit slip.

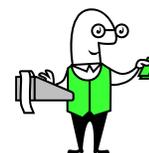
5. Ensure that deposits are prepared daily regardless of the amount. Any cash for deposit in the safe without a master receipt or that is over a day old should be questioned.
6. Verify that separate cash boxes are being used for petty cash, change, and cafeteria funds. At no time should these cash collections be co-mingled.
7. Review all outgoing purchase orders.
8. Do not sign checks without reviewing supporting documentation. (A request for a check is not considered supporting documentation.)
9. Pay particular attention before approving checks that are made payable to the financial manager or other office employees.
10. Ensure that the financial manager is posting transactions on a daily basis.
11. Make sure that all collections are supported by collection receipts.
12. Advise teachers that they should insist on receiving a master receipt each time cash collections are turned in to the financial manager.
13. Advise teachers that collections should be turned in at least weekly, the last day of the month, and always before going off track.
14. Remember that personal checks should never be accepted in lieu of cash collections.
15. Insure that the physical inventory of equipment is verified to the equipment record cards at least once a year.



AS PRINCIPAL YOU ARE RESPONSIBLE FOR ENSURING THAT YOUR SCHOOL'S STUDENT BODY ACTIVITIES AND OPERATIONS COMPLY WITH STATE LAWS, BOARD RULES AND THE DISTRICT POLICIES CONTAINED IN THIS PUBLICATION.

HOWEVER, THE STUDENT BODY FINANCE SECTION WILL PROVIDE SUPPORT, THROUGH ITS COORDINATING FINANCIAL MANAGERS TO HELP YOU ENSURE THAT YOUR SCHOOL'S STUDENT BODY OPERATIONS ARE IN COMPLIANCE.

Student Body Funds – Special Notes for Financial Managers



The school's financial manager acts as the business advisor and accountant for student body activities and all student organizations. In addition, the financial manager performs duties related to certain District activities.

Listed below are typical duties (however, they are not all-inclusive) that are expected of the financial manager:

Typical Duties Performed for the District

The financial manager:

1. Establishes cash collection procedures under the direction of the principal.
2. Supervises the collection and remittance to the District of funds from the following sources:
 - a. Damage to District equipment, property, buildings, grounds, and supplies
 - b. Loss or damage to library or textbooks.
 - c. Transcripts
 - d. Contributions to Board of Education "drives" such as the Consolidated Charitable Campaign.

These funds should be remitted to the General Accounting Branch by December 31st and June 30th of each year.

3. Supervises student work experience programs included under his/her responsibilities.
4. May be assigned the IMA account, Imprest Fund account, the development and maintenance of files for assignment of hall lockers, the lost and found service, bus passes, and other duties acknowledged to be within the classification concept.

Typical Duties Performed for the Student Body

Under the direction of the principal, the financial manager selects, assigns and supervises the adult and student assistants who operate the student store and the student body office and who perform other related duties. The principal retains final authority to approve the selected adult and student assistants.

The typical duties (not all-inclusive) that the financial manager performs for the student body are:

1. Meeting on a regular basis with the student government to discuss budget preparation and financial reports.

2. Receipting, banking, disbursing, recording and reporting all monies obtained through student body activities pursuant to District policies and guidelines.
3. Opening, maintaining and closing ledger accounts. Verifying and correcting discrepancies, and preparing monthly bank reconciliations and financial reports.
4. Ensuring that bank accounts have up-to-date signature cards.
5. Working with and furnishing the necessary financial data to the principal and student leadership for the preparation of a sound student body budget.
6. Setting up controls so that budget appropriations are not exceeded.
7. Keeping the principal informed as to budgetary conditions during the school year.
8. Preparing quarterly and annual tax returns including sales tax, federal and state income tax, state employee training tax, FICA, SUI, SDI, W2's and 1099's.
9. Maintaining control of all tickets, receipt books, and other financial documents. The control must include a procedure to ensure that faculty members return and account for all tickets, receipt books, class receipt forms, and other financial documents entrusted to them. The principal should be notified if a faculty member fails to return any item.
10. Procuring and selling of student supplies such as pins, emblems, caps and gowns, sweaters, programs, graduation announcements, industrial arts and materials for personal projects, and student store merchandise.
11. Coordinating or performing accounting and financial management functions for athletic, drama, or music productions including budgeting, publicity, ticket sales, equipment, printing, and finance.
12. Participating in the development of student body contracts.
13. Providing recommendations on setting sales prices for student body items.

The financial manager is not responsible for the collections and financial records of staff's professional organizations.

When it comes to student body fundraising raising activities, the financial manager should remember that:

1. No expenditures can be paid out of cash collections. Expenditures must be paid by check or from petty cash.
2. Distribution of earnings must be made within 2 weeks after the end of the fund-raising event.
3. All sales tax must be paid through the student body books to the State Board of Equalization.
4. Cash controls must be established for admission events.
5. The financial manager is responsible for obtaining authorization from the Student Body Finance Section whenever payment for custodial, cafeteria, or security services are needed.
6. The financial manager is responsible for ensuring that food and beverages sold through the student store are on the District's approved list.

7. An income statement must be prepared for each public appeal fundraising activity within 30 days after the event.



FOR MORE DETAILED INFORMATION ON ALL PROPER PROCEDURES AND POLICIES, THE FINANCIAL MANAGER SHOULD REFER TO THE SPECIFIC SECTIONS IN THIS PUBLICATION.

Student Body Funds – Special Notes for Local District Superintendents

Each Local District Superintendent is responsible for ensuring that the schools under their jurisdiction conform to all policies and rules pertaining to student body funds and activities. They are also responsible for working with principals to correct any problems identified by the Student Body Finance Section or the Office of the Inspector General.

Student Body Funds – Special Notes for the Student Body Finance Section

Board Rule 2505 states that the Student Body Finance Section shall be responsible for the administrative supervision and management of student body financial activities and is authorized to implement the District's Rules and policies for the proper conduct of such activities. In addition, the County Counsel has ruled that "The specific purpose for which student body funds may be expended shall be supervised by the Student Body Finance Section which may establish requirements."

As such, the Student Body Finance Section is responsible for:

1. Implementing the California State Education Codes and Board of Education policies and regulations.
2. Providing technical supervision, training and technical evaluation of financial managers assigned to District schools. (The school principal or his/her designee is responsible for the administrative supervision of the financial manager.)
3. Assisting school administrators, when requested, in the selection of financial managers.
4. Enforcing policies and procedures. Gross or consistent deviation from policies and approved procedures shall be reported to the principal by the Student Body Finance Section. If the issue is not resolved at this level, it will be referred to the Accounting & Disbursements Division for discussion with the appropriate Local District Superintendent.
5. Assisting the school principal in correcting any exceptions noted in an audit report or a Student Body Finance Section review. Unresolved exceptions will be referred to the appropriate Local District Superintendent.

Student Body Funds – Special Notes for Students

The student government leadership and club leadership (working with the principal or faculty advisor) are responsible for:

1. Preparing and adopting a constitution. (See Appendix for a sample constitution)
2. Taking, preparing and approving the minutes of all meetings. (See Appendix for sample minutes format)
3. Developing a budget.
4. Approving expenditures prior to payment.
5. Planning fund-raising activities to achieve goals and objectives.
6. Approving clubs.

APPENDIX

Sample Outline for a Constitution

The constitution adopted by a student body organization must state the name and purpose of the organization and must present the framework within which the organization will operate. The following outline may be used in developing a constitution:

- Article 1. Organization
 - a. Name of organization
 - b. Purpose and means of accomplishment
 - c. Time, place, and frequency of meetings of officers
 - d. Definition of quorum

- Article 2. Membership – eligibility for membership

- Article 3. Officers and elections
 - a. Titles and duties of officers
 - b. Election of officers
 - c. Term of office
 - d. Requirements for eligibility
 - e. Appointment of committee

- Article 4. Representatives to student council other than officers
 - a. Method of selection
 - b. Qualifications for eligibility
 - c. Term of office

- Article 5. Adult advisers – appointment by superintendent, principal, faculty, or student council

- Article 6. Financial activities
 - a. Budgets
 - b. Revenues
 - c. Disbursements
 - d. Statements and reports

- Article 7. Clubs within the student body organization
 - a. Purposes of clubs
 - b. Method of organization and discontinuance
 - c. Financial activities
 - d. Constitution and/or bylaws

- Article 8. Amendments to constitution
 - a. Method of origination
 - b. Requirements for adoption

Sample Outline For ASB (or Club) Minutes

The student body organization and each club within the organization should keep minutes for each meeting. The minutes should include details of proceedings, including financial matters pertaining to the budget, approval of fund-raising ventures, and expenditure authorizations. The minutes might be organized as follows:

Name of High School **Associated Student Body Minutes**

Meeting Date: _____ Meeting Time: _____ Location: _____

The Meeting was called to order by: _____

The Minutes of the Meeting dated ____ were Read and Approved (Corrected and Approved)

The following Purchase Orders were approved: (List below or attach separate listing)

P.O. #	Vendor	Amount	Club	Purpose
--------	--------	--------	------	---------

Motion by: _____ Seconded by: _____

Vote Count; _____ Number For: _____ Number Opposed: _____

The following Invoices were submitted for payment: (List below or attach separate listing)

Check #	Payable to	Amount	Club	Purpose
---------	------------	--------	------	---------

Motion by: _____ Seconded by: _____

Vote Count; _____ Number For: _____

Communication and Reports:

Old Business:

New Business:

Submitted by:

ASB Secretary: Signature and Date: _____

ASB Advisor: Signature and Date _____

Meeting Attendees: (List below or attach separate listing)

Fiscal Crisis & Management Assistance Team

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Student Body Finance Section
 Income Statement of Fund-Raising Activity

School:

Local District:

Fund Raising Activity (Event):

Vendor:

Cost Per Unit: Wholesale \$ _____ Retail \$ _____ Profit Margin \$ _____

1.	Sales (per student body ledger)		\$
2.	Merchandise Available for Sale		
	Add:	Units	
3.	Beginning Inventory	_____	
4.	Purchases	_____	
5.	Gratis from Vendor	_____	
6.	Total Available for Sales	_____	
	Deduct:		
7.	*Returns	_____	
8.	*Damaged	_____	
9.	*Gratis to Student Helpers, etc.	_____	
10.	*Thefts – SS# _____	_____	
11.	*Accounts Receivable	_____	
12.	*Other _____	_____	
13.	Total Deductions	_____	
14.	Net Total Available for Sale _____	x	Retail Sales Price = \$ _____
15.	Cash Over or (Short) subtract 14 from 1 above Number of units short (_____) over _____		\$ _____

*Must be documented

Sample Outline to Form a Student Club

Name of High School
Application for Student Club

I. We the students of the _____ (name of the school site), request permission to form a Student Club.

Attach a list of the students sponsoring this application.

II. II. This organization will be called _____ and will have as its purpose:

III. _____ (name of faculty member) will serve as the advisor for this club for the school year.

IV. We have attached:

1. A copy of the proposed constitution for this club.
2. A copy of the budget for this club for the school year.

V. Submitted by:

Student Club Rep: _____ Date: _____

Club Advisor: _____ Date: _____

VI. Approved:

School Principal: _____ Date: _____

ASB President: _____ Date: _____

Recorded in Student Council Minutes on (date): _____

Fiscal Crisis & Management Assistance Team

Request for Authorization – Secondary Schools, DACE Schools, PTA/PTO Secondary

The Student Body of: Click here to enter text.		PTA/PTO (if applicable): Click here to enter text.	
Please check type of request (1 through 5):		Date: Click here to enter a date.	Telephone: Click here to enter text.
1. <input type="checkbox"/> Request to hold a fundraising activity			
Sponsor: ASB (student body)* <input type="checkbox"/> Club** <input type="checkbox"/> PTA/PTO*** <input type="checkbox"/> Cooperative (ASB & PTA/PTO)**** <input type="checkbox"/>			
* 100% of proceeds must go to ASB **Public appeal (activity not restricted to club members & their immediate families) must be split 50/50 with ASB ***100% of proceeds can go to PTA/PTO ****Proceeds must be split between ASB and PTA/PTO (% determined by the ASB prior to event)			
Distribution of Proceeds:		ASB Share Click here to enter text. %	Club Share Click here to enter text. % PTA/PTO Share Click here to enter text.
Purpose of Fundraiser: Click here to enter text.			
Description of Fundraiser: Click here to enter text.			
Details of Fundraising Activity:			
Begin Date: Click here to enter a date. (Fundraising activities should not exceed 3 consecutive weeks)		End Date: Click here to enter a date.	On Campus: Yes <input type="checkbox"/> No <input type="checkbox"/> Specific Location: Click here to enter text.
Time of Day: Click here to enter text. (Fundraising activities cannot occur during instructional time)			
If "On-Campus", is any third party vendor/business involved? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, please provide name of vendor/business and description of services provided: Click here to enter text.			
2. <input type="checkbox"/> Request for Expenditure This expenditure is in the ASB Budget: Yes <input type="checkbox"/> No <input type="checkbox"/>			
Vendor/Contractor/Employee*: Click here to enter text.		Amount: \$ Click here to enter text.	
Description: Click here to enter text.			
*If services are provided, a W9 must be completed. Risk Mgt approval may also be required for insurance purposes. If employee, W4 and 19 must be completed.			
3. <input type="checkbox"/> Receive a Cash or Non-monetary Donation			
Donor/Vendor: Click here to enter text.		Amount: \$ Click here to enter text.	
Item: Click here to enter text.	Make: Click here to enter text.	Model: Click here to enter text.	Serial #: Click here to enter text.
Purpose: Click here to enter text.			
4. <input type="checkbox"/> Transfer or Dispose of Student Body Owned Equipment/Inventory			
Recipient: Click here to enter text.		Value: \$ Click here to enter text.	
Equipment/Inventory Description: Click here to enter text. Note: If approved, item(s) should be removed from ASB Inventory.			
5. <input type="checkbox"/> Other			
Description: Click here to enter text.			
Approved in Student Body Council Meeting of Click here to enter a date.		Minutes are attached to this Request.	
Signature of Principal (Required)	Date	Signature of ASB Treasurer (Required for Secondary)	Date
Signature of Financial Manager (Required)		Date:	
Signature of President, Local PTA/PTO (if involved):		10 th /31 st District PTA _____ Date: _____	
After completion, please submit to your Coordinating Financial Manager (via email or mail) 3 weeks prior to event. Student Body Finance Section (SBFS): <input type="checkbox"/> Approved <input type="checkbox"/> Not Approved <input type="checkbox"/> Comments: Click here to enter text.			
CFM Signature: _____		Date: _____	
Other Approvals (if applicable): M&O: _____		OEHS: _____	
If "On-Campus" and solely sponsored by PTA/PTO, SBFS will forward to Leasing and Space Utilization for license agreement. If PTA involved, school or local PTA forwards to 10th or 31 st PTA who will sign and then return back to SBFS.			
For ASB sponsored or cooperative, if "On-Campus" and Third Party Vendor/Business is involved, school must check with Risk Management to confirm that additional approvals are not required.			