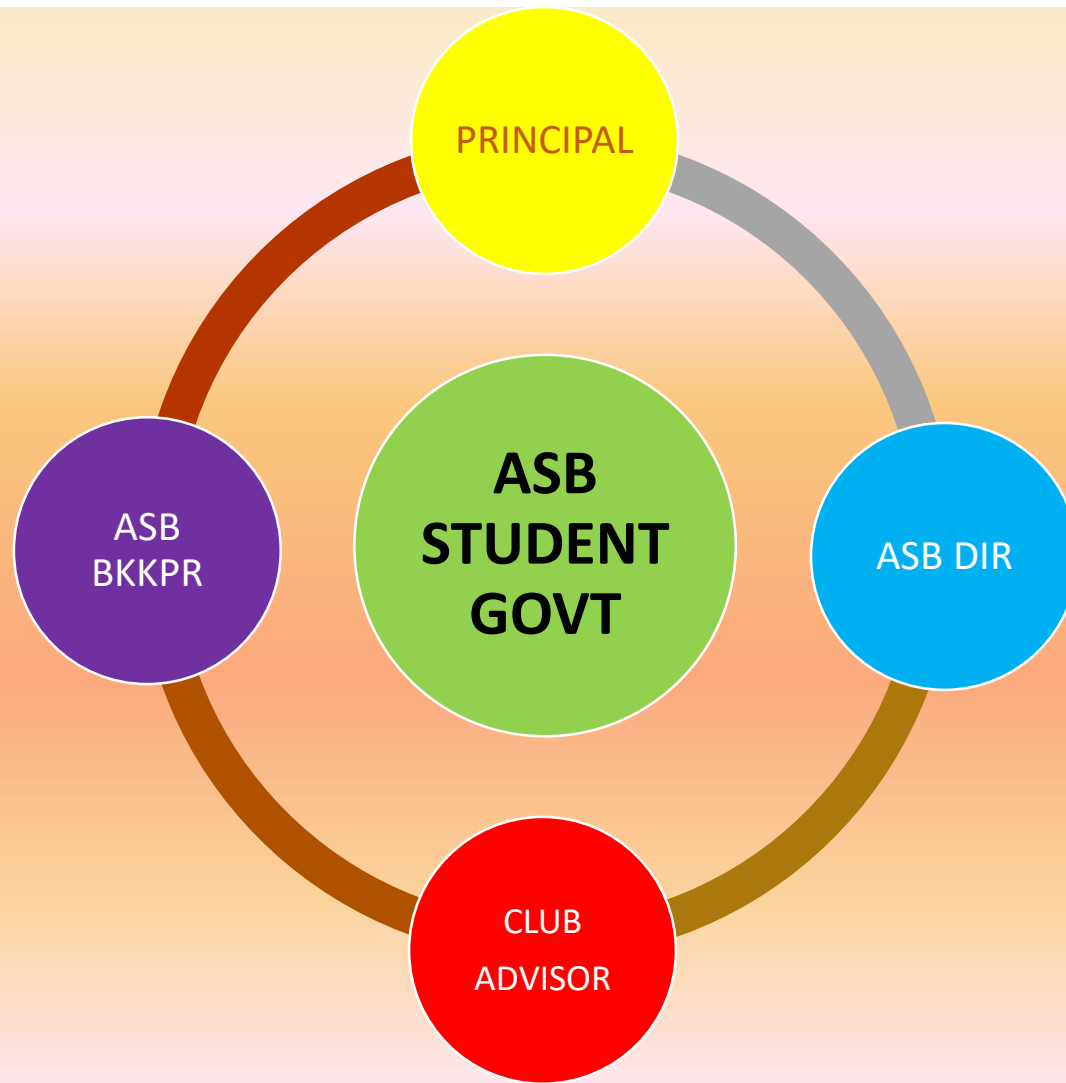


FISCAL \$ENSE FOR AN ASB: Working on the Same Team





CONTINUING CYCLE

Rules and Procedures

ADVISOR ACKNOWLEDGEMENT

PRINT NAME
CLUB OR SPORT
SIGNATURE
DATE

I understand the rules concerning purchasing items, potential revenues, and fundraising matters as presented by the ASB Bookkeeper and ASB Director.

If I/student do not follow proper procedures, I may be held liable for the amount of a purchase made by any member of my designated club or sport. this includes any purchases I may make without the proper paperwork on file [a requisition, a purchase order approved by ASB].

Also, I have received a packet of all pertinent information related to the tasks of the ASB Bookkeeper concerning club/sport funds.

A copy of this form will remain on file for as long as you are the advisor/coach of an ASB approved club or sport. You will receive a copy of this form for your records.

Thank you for your cooperation.
Darlene E. Johnson
ASB Bookkeeper

Order of Paperwork

- *Remember this: If you purchase something before receiving the ASB approved purchase order, you may be held liable for that purchase.*

If you are going to sell for a fundraiser, you must fill out a potential revenue form before you start the sale.

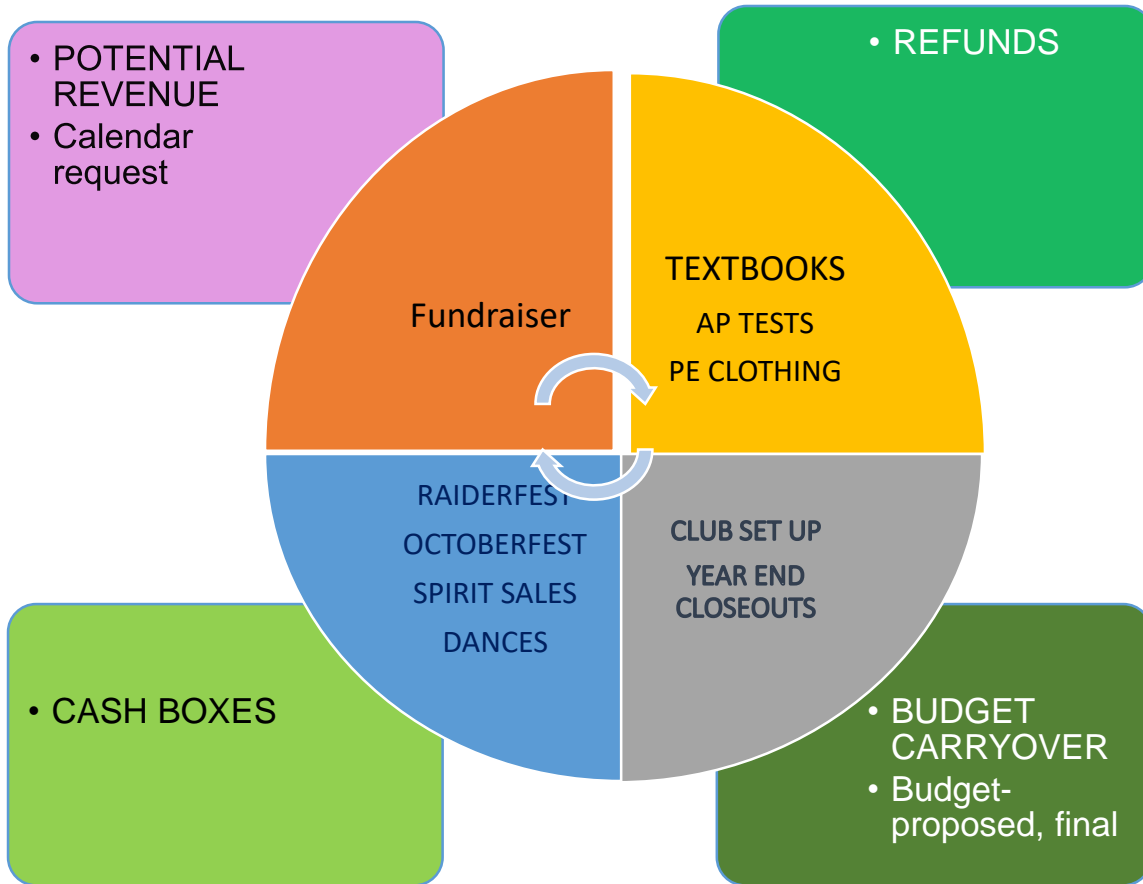
Remember this: If you purchase something before receiving the ASB approved purchase order and you use your own funds, you may be held liable for that purchase. If the order date is before the PO date, you will be liable for the purchase.

ASB does not have to reimburse or pay for an item that does not have a pre-approved Purchase Order.

1. Submit a **Requisition** for purchase order with the advisor's signature and ASB Director's/Athletic Director's signature filled in. For suggested vendor, put name and address of person who will be receiving the funds for payment. If for a reimbursement, your name is submitted as vendor. Students should not request a purchase order without an advisor's signature. Turn in to ASB Bookkeeper or ASB in rm. 92.
2. A **Purchase Order** number is assigned after approval. I will give you the white and pink copies of the PO, along with the yellow requisition copy. I keep a master of the order in my office.
3. You may now contact the company with the purchase order number to order your item(s). You may get a quote at any time. Your purchase order may be used once, unless you let me know in the beginning. You must use the PO for the **company & items** stated on form only. Keep your copies in a safe place.
4. Merchandise is either shipped to you, or you go and purchase it. Make sure that the advisor's name is on the packing slip for delivery.
5. **Submit the check request, the pink purchase order copy and the yellow requisition copy along with the INVOICE/RECEIPTS to the bookkeeper. If using a credit card to pay for the merchandise, a copy of the statement is required. The check request form must be signed by the advisor of the club/sport acct.**
6. I pass it on to the ASB class for approval. Once approved, I pay the bill.
7. Check is sent to admin for signatures – you do not need to do this.
8. Once the check is returned to me, I either mail it or you may pick it up for delivery.

PLEASE CONTINUE TO THE NEXT PAGE

IMPORTANT NOTES TO REMEMBER



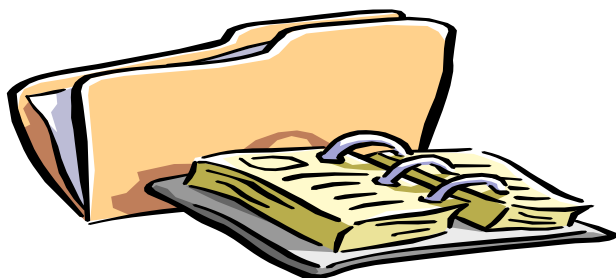
- # FORMS
- CHECK REQUESTS
 - TRANSFERS
 - CASH BOX REQUEST
 - REQUEST FOR REFUND
 - POTENTIAL REVENUE
 - ADDITIONAL FORMS:
 - DONATION
 - BUDGETS- PROPOSED, FINAL
 - BUDGET CARRYOVER
 - CASH VERIFICATION
 - TICKET LOGS

ALL FORMS MAY BE CUSTOMIZED TO SUIT EACH SITE'S NEEDS.

THEY ARE AN IMPORTANT PART OF YOUR PAPERTRAIL FOR THE AUDITORS.

IMPORTANT NOTES TO REMEMBER RE: ASB BOOKKEEPER'S POLICIES

If your paperwork is not done properly, You may be held liable for the amount of the bill. To avoid the risk of personal liability, individuals should not circumvent the proper procedures.



Planning a fundraiser? Make sure that you first put the event on the ASB Calendar, by contacting the ASB Director at least two weeks in advance. At the same time, complete a potential revenue form. This must be completed for every fundraiser your club/sport team plans.

If your club needs a cashbox for an activity, you need to give the Bookkeeper at least 3 days notice.



We do not keep a huge amount of extra funds on hand and we need to allow for this money.

Locate the ASB Bookkeeper

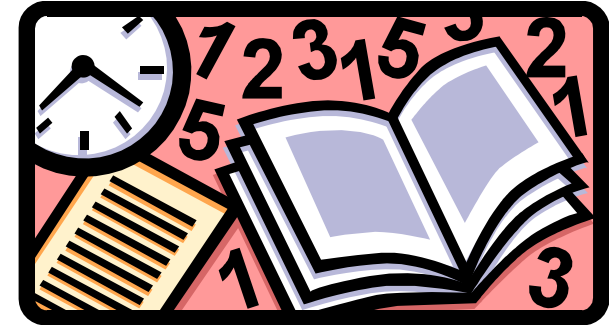
The ASB Bookkeeper's office, located in front the "Raider's Cove", the Student Store, handles all monetary transactions for the student. Students must show a current ID card for service at the window.

The Hours of Operations
*Monday thru Friday**

7:30 am to 7:55 am	Before school begins
10:04 am to 10:13 am	Nutrition Break
12:23 pm to 1:pm	Lunch Break
3:13 pm to 3:45 pm	After school
*Schedule subject to change	

MORE TIPS

The club minutes need to be turned in at the end of the school year. Each club must keep minutes for each meeting detailing proceedings, all fiscal matters, approved fundraiser ventures and expenditure authorizations. ASB minutes are important when opening bank accounts as well.



For the convenience of the students, the window hours are as follows:

7:30 am to 7:55 am
10:04 to 10:13 am
12:23 to 1:03 pm
3:13 to 3:45 pm

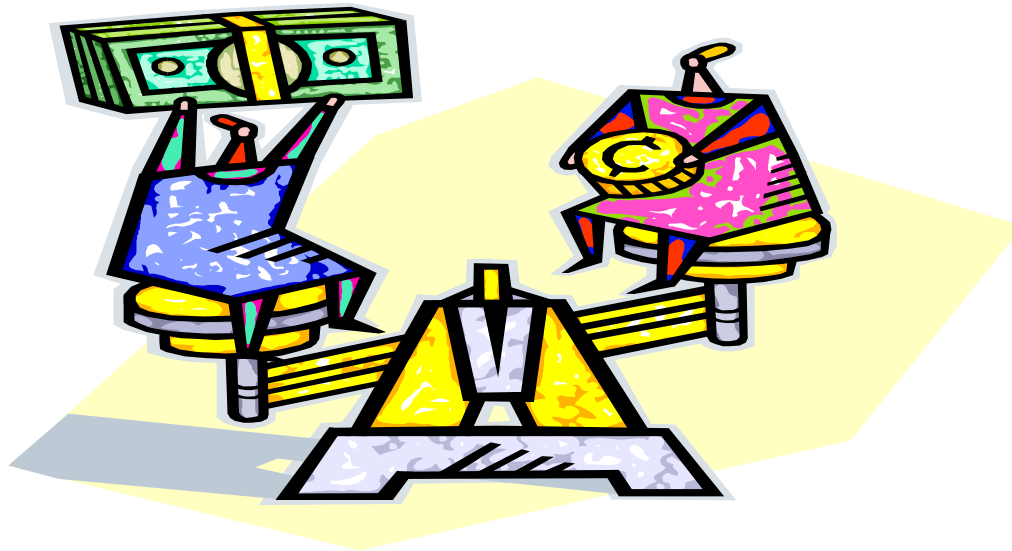
Meet with your ASB Director and go over the Calendar for each quarter.



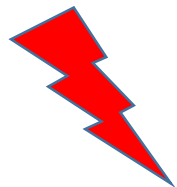
Some things to be aware of as a Bookkeeper:

- ❖ You do not sign checks- ever!!! This is an Admin responsibility. Your ASB director should not sign, either. [High school level]
- You do not get involved with Boosters. Because of the tax-exempt status, Club funds at school are not subject to state/Federal tax. Boosters are responsible for their own tax status and accounting.
- Make sure you pay the quarterly taxes on time- otherwise, you will have to pay a penalty.
- Do not print checks in advance. Only when the invoice is present. [The only one I do print before the bill is the one for the USPS.]
- Check the calendar events- make sure that ASB is aware of the fundraisers going on- especially the candy boxes. No sales while school is in session.
- Collect the minutes from clubs & teams on a monthly basis. That way, you will be aware if the club is really active or not.
- Be careful when someone asks for the school's Tax ID number. There should be a standing policy with your Fiscal Office at the district location.
- Manage your time- know what is coming up for events, fundraisers, meetings, and school breaks. Especially new bookkeepers!! Do not procrastinate if you have the time to finish a task. Do those cash boxes for the end of the week! Get your Potential Revenues completed. Remind club advisors of budget deadlines.

Tips for the Audit and Making the most of your time.



**SUGGESTIONS FOR YOU TO
TRY**



Attend CADA workshops for your area and include your ASB Bookkeeper. Check with your Fiscal Office at the District for more workshops.



Potential Revenue Spreadsheet for Auditors

JULY	NAME	ACCT	ADVISOR	ITEM	DATES	EST GROSS	ACT GROSS	est cost	act cost	EST PROFIT	ACT PROFIT
	AFEMALE	316	MARK	PIZZA	7/26/2019	\$ 750.00		\$ 600.00		\$ 150.00	\$ 19.20
	ALLMALE	313	MARK	DONUTS	7/26/2019	\$ 1,200.00		\$ 600.00	%	\$ 600.00	\$ 550.12
AUG	NAME	ACCT	ADVISOR	ITEM	DATES	EST GROSS	ACT GROSS	est cost	act cost	EST PROFIT	ACT PROFIT
	DRILL	312	MARK	SKATING	8/2/2019	\$ 900.00	\$ 287.28	none	none	\$ 270.00	\$ 287.28
	BANNERS	326	MARK	A-BEES	8/10/2019	\$ 1,400.00	\$ 590.00	%		\$ 700.00	\$ 590.00
	SHORT FLAGS	315	MARK	FOOD	8/10/2019	\$ 400.00	DIDN'T DO			\$ 400.00	DND
	GTENNIS	627	BRETT	D-CARDS	8/12-8/26	\$ 1,750.00	\$ 1,330.00	\$ 525.00	\$ 369.00	\$ 1,225.00	\$ 961.00
	COED HIPHOP	340	MARK	CKYDOE	8/19-9/23	\$ 12,750.00	DIDN'T DO	\$ 6,375.00		\$ 6,375.00	DND
	ALLFEMALE	316	MARK	CHIPOTLE	8/20/2019	\$ 1,000.00	DIDN'T DO	\$ 670.00		\$ 330.00	DND
	CSF	306	ROMINES	SNKS	8/22/2019	\$ 400.00	\$ 227.67	\$ 200.00		\$ 200.00	\$ 227.67
	SHORT FLAGS	315	MARK	SKATING	8/24/2019	\$ 450.00		none	none	\$ 450.00	\$ 66.75
	SRS	102	ZSANCHEZ	IHOP	8/26/2019	\$ 1,200.00	\$ 353.00			\$ 240.00	\$ 283.00
SEPT	NAME	ACCT	ADVISOR	ITEM	DATES	EST GROSS	ACT GROSS	est cost	act cost	EST PROFIT	ACT PROFIT
	ASB	200	BRETT	DONUTS	9/3/2019	\$ 2,600.00	\$ 980.00	\$ 1,300.00		\$ 1,300.00	\$ 980.00
	SOPH	104		FACEPNT	9/13/2019	\$ 50.00	\$ 37.00	\$ 20.00		\$ 30.00	\$ 37.00
	TRACK	331	PRUM	BTSN	9/25/2019	\$ 250.00	\$ 269.00	\$ 50.00	NONE	\$ 200.00	\$ 269.00
	CSF	306	ROMINES	SNKS	9/25/2019		\$ 704.45	none	none		\$ 704.45
OCT	NAME	ACCT	ADVISOR	ITEM	DATES	EXT GROSS	ACT GROSS	EST COST	ACT COST	EST PROFIT	ACT PROFIT
	BAND	405	TERUEL	PANDA	10/18/2019	\$ 315.00		%		\$ 315.00	
	drumline	213	TERUEL	PANDA	10/4/2019	\$ 315.00	\$ 24.80	%	none	\$ 315.00	\$ 24.80
	ACADECA	301	Gintjee	choc	10/1-11/8	\$ 4,500.00		\$ 2,250.00		\$ 2,250.00	
	CULINARY	336	BIDDISON	CHOC	10/14-10/25	\$ 3,000.00		\$ 1,500.00		\$ 1,500.00	
	ALLMALE	313	MARK	GEAR	10/8-11-1	\$ 7,200.00		\$ 4,800.00		\$ 2,400.00	
	ALL FEMALE	316	MARK	GEAR	10/8-11-1	\$ 7,440.00		\$ 5,700.00		\$ 2,850.00	
	DRILL	312	MARK	GEAR	10/8-11-1	\$ 10,800.00		\$ 7,200.00		\$ 3,600.00	
	SHORTFLAGS	315	Mark	GEAR	10/8-11-1	\$ 2,250.00		\$ 1,500.00		\$ 750.00	
	BANNERS	326	MARK	GEAR	10/8-11-1	\$ 5,850.00		\$ 3,900.00		\$ 1,950.00	
	BAND	405	TERUEL	GRAMS	10/31/2019	\$ 450.00	DND	none		\$ 380.00	DND
	ALL MALE	313	MARK	POPCORN	10/28-11/5	\$ 700.00	\$ 328.00	\$ 350.00		\$ 350.00	\$ 328.00
	GWP	613	ATWATER	DONUTS	10/22-11/1	\$ 840.00	\$ 760.90	\$ 420.00		\$ 420.00	
	GWP	613	KIP	SNKBAR	10/22-1/28	\$ 500.00		none		\$ 500.00	
	MOCK TRIAL	344	ADRIAN	FCOOKIES	10/4/2019	\$ 2,400.00		\$ 1,320.00		\$ 1,080.00	
nov	NAME	ACCT	ADV	ITEM	DATES	EST GROSS	ACT GROSS	EST COST	ACT COST	EST PROFIT	ACT PROFIT
	allfemale	316	Mark	applebee	11/24/2019	\$ 2,000.00		\$ 1,000.00		\$ 1,000.00	
DEC	NAME	ACCT	ADV	ITEM	DATES	EST GROSS	ACT GROSS	EST COST	ACT COST	EST PROFIT	ACT PROFIT
	Baseball	602	marin	ckz	12/2-14/19	\$ 750.00				\$ 750.00	
	Band	405	teruel	grams	12/9/2019	\$ 225.00		\$ 100.00		\$ 125.00	
	sophs	104	sanchez	panda	12/16/2019	\$ 210.00		\$ 168.00		\$ 42.00	
	Mecha	347	perez	welchs	12/1-1/30	\$ 1,620.00		\$ 960.00		\$ 660.00	
	Softball	624	lopez	WFC	12/20-1/17	\$ 4,560.00		\$ 2,280.00		\$ 2,280.00	
	athletics	600	prum	waffles	12/14/2019	\$ 3,000.00		\$ 800.00		\$ 2,200.00	

Why the need for a fundraiser contract?

- What does your advisor do when a student has not returned a fundraiser product or money from its sale?
- Did you know that a school may lawfully withhold grades, a diploma, or transcripts until a student or parent makes good on paying a debt for district property, which includes fundraiser items. See ED Code Section 48904.

General Contract for Fundraising Activities

I, _____, Student ID# _____
[Print your name]

Do hereby agree to sell:

_____ for _____.
[Item to be sold] [Activity/club]

I agree to turn in all funds for the above mentioned items or I shall return the items that I could not sell. I shall be held liable for any missing items or funds at the end of the fundraising period.

Failure to comply with the fundraising policies can possibly prevent me from participating in CIHS student activities, and I am aware that the school may withhold my grades, a diploma [if applicable] or transcripts pending the repayment for the school district property (the fundraiser items).

By signing below, you agree to all fundraising policies as stated above.

Return this form to the advisor prior to the sale-

Parent/Guardian Signature _____

Club Advisor Signature _____

Date _____

Received by ASB Bookkeeper _____

What are some of the ways you can use Tracks & Schoolbooks to make your job more efficient?

- TAXES
- FLAGGING ACCOUNTS
- DANCES: GUEST LIST
- TRANSCRIPT REQUEST ON WEB

HELPS TO EASE STRESS
GIVES YOU MORE TIME
MAKES PAPERWORK EASIER TO HANDLE
AUDITORS LOVE THE PROGRAM



OFFSITE FISCAL ASSISTANCE

- California Association of School Business Officials

FCMAT



- Financial Crisis and Management Assistance Team
- www.fcmat.org

CASBO



Johnson, Darlene
CADA Slam 2020

CLUB/CLASS/SPORTS TEAM MINUTES FORM

Name of Club _____ # _____

1. The meeting was called to order by _____

2. The location of the meeting _____

3. Date and time of the meeting @ _____ on _____ 20__.

4. The minutes of the previous meeting were: _____ read and approved
_____ Corrected and approved

5. Communications and reports: _____

6. Old business: _____

7. New business: _____

8. Those in attendance – you can attach a roster sheet or sign in sheet.

9. Meeting adjourned at (time) _____

10. Submitted by (Secretary) _____

11. Advisor/teacher signature _____

PROPOSED -CIHS HIGH SCHOOL

BUDGET DEVELOPMENT -DUE _____

CLUB/SPORT _____ ,Acct # _____ S/Y_ 2019-2020

I have given you Income & Expenses categories. Name your fundraiser. USE TBD[to be determined] if you are not sure of what it will be.

PART I: REVENUES

List any revenue earned during July and August.

Part 1: A. Estimated revenue --include your rollover amount as income [the ending amount of money from last year]

DESCRIPTION OF FUNDRAISER/INCOME	PROPOSED Budgeted REVENUE	ESTIMATED REVENUE
Rollover amount from EOY (PREVIOUS YEAR)		
DONATIONS- IF ANY		
FUNDRAISER :		
FUNDRAISER :		
FUNDRAISER :		
SNACK BARS		
MISC. funds		
TOTAL		(A)

PART II: EXPENSES

DESCRIPTION OF EXPENSES	Proposed BUDGETED EXPENSE AMOUNT	ESTIMATED EXPENSE
REIMBURSEMENTS, FOR CLUB ITEMS		
SNACK BAR SUPPLIES		
FUNDRAISER (S) COST		
TOURNEYS, COMPETITIONS, ETC.		
GEAR (UNIFORMS & THE LIKE)		
Hotel accommodations		
TOTAL		(B)

Part 2: B. List everything you MAY spend during the school term [July through June]

(C) DIFFERENCE BETWEEN REVENUE & EXPENSES] = _____

(D) Projected ending balance: _____

Club Advisor _____ Signature and date _____

Reviewed by ASB Council _____ SIGNED BY ASB TREASURER _____

POTENTIAL REVENUE FORM FOR FUNDRAISERS

**THIS FORM MUST BE RETURNED IN PRIOR TO THE ONSET OF ANY FUNDRAISING
ACTIVITIES. ALL FUNDRAISERS MUST HAVE AN ACTIVITY CALENDAR REQUEST AND
BE APPROVED BY ASB.

NAME OF ORGANIZATION _____

TYPE OF ACTIVITY _____

BEGINNING DATE _____ ENDING DATE _____

DESCRIPTION OF ITEMS SOLD _____

ITEMS A-F COMPLETED PRIOR TO SALE

A.	POTENTIAL NUMBER OF ITEMS SOLD	(A) _____
B.	UNIT SELLING PRICE	(B) \$ _____
C.	POTENTIAL REVENUE (A x B)	(C) \$ _____
D.	TOTAL COST OF FUNDRAISING SUPPLIES (I.E., FOOD, FLOWERS, PAPER PRODUCTS)	(D) \$ _____
E.	UNIT COST (D DIVIDED BY A)	(E) \$ _____
F.	POTENTIAL PROFIT (C - D)	(F) \$ _____

ASB BOOKKEEPER SIGNATURE _____

DATE _____

..... REQUIRED SIGNATURES:

ADVISOR _____

PRESIDENT/TREASURER OF ACTIVITY _____

ACTIVITY/ATHLETIC DIRECTOR _____

HOW TO PASS AN ASB AUDIT

1. GET A TENTATIVE DATE FROM YOUR FISCAL DEPT AT THE DISTRICT.
2. CHECK YOUR ASB CALENDAR. WHY?
 - SEE WHAT IS SCHEDULED ON CAMPUS- FUNDRAISER, GAMES, ETC.
 - IF THERE IS A LOT OF MONEY GOING TO BE TURNED IN, TELL THE ADVISOR AND MAKE OTHER PLANS FOR THE DAY OF THE AUDIT.
 - PUT OUT A BULLETIN TO ALERT TEACHERS & STAFF THAT YOUR WINDOW WILL BE CLOSED FOR THE AUDIT SESSION. DO THIS FOR A FEW DAYS AS SOME DO NOT READ THEIR EMAILS.
 - MAKE A SIGN FOR YOUR WINDOW- LARGE ENOUGH FOR ALL TO READ.
 - MAKE SURE THAT YOUR ASB DIRECTOR IS AVAILABLE, IF NEEDED.
3. IF YOU HAVE ROOM IN YOUR OFFICE, SET ASIDE A TABLE WHERE YOU CAN LAY OUT ALL NECESSARY FOLDERS FOR THE AUDITOR. YOU DO NOT WANT TO BE HUNTING FOR ITEMS HE/SHE ASKS FOR ON THE DAY OF THE AUDIT.
 1. LABEL FOLDERS: POTENTIAL REVENUES, TICKET LOGS, TRANSFERS, DONATIONS, BUDGETS. I also have folders for Homecoming, Prom, Raiderfest [a large campus wide fundraiser], Dallas Cowboy Camp and Strawberry Festivals [huge amounts of money incoming].
 2. BUDGETS & MINUTES FOR CLUBS- ESPECIALLY ASB
 3. STUDENT STORE INVENTORY- SEE MY TEMPLATE
 4. ALL PURCHASE ORDERS FOR THE YEAR- KEPT IN A FILE HOLDER OR IN THE FILE CABINET AS YOU NEVER KNOW WHAT THE AUDITOR MAY WANT TO SEE
 5. CHECKS- I KEEP MINE IN THE FILE CABINET AS THE AUDITOR WILL ASK FOR ANYWHERE FROM 20-40 CHECKS. NO SENSE OF PULLING ALL UNTIL HE/SHE ASKS. THEY WILL USUALLY ASK YOU TO PRINT OUT A REPORT SHOWING ALL CHECKS FOR THE FISCAL YEAR AND THEY CHOOSE FROM THERE.

Every quarter go through your checks to make sure none are missing: voided & print errors should be attached to an original check request. Or, in a separate folder and with a note attached as to why it has been voided.
4. KEEP PHONE CALLS TO A MINIMUM. PUT YOUR PHONE ON VOICE MAIL AND ALERT THE SCHOOL RECEPTIONIST THAT YOU ARE ONSITE, BUT WILL BE BUSY FOR A WHILE.

YEAR LONG PREP:

CHECKS

ONCE YOU START DOING CHECKS, MAKE SURE THAT ALL SIGNATURES ON ARE ON THE FORM. THE AUDITOR WANTS TO SEE AT LEAST 3 SIGNATURES:

1. THE ADVISOR OF RECORD
2. THE ASB TREASURER- OR ASB PRESIDENT, WHO MAY SIGN IN LIEU OF TREASURER
3. ADMIN SIGNATURE- THESE CHANGE AS PEOPLE ARE MOVED AROUND. MAKE SURE THAT YOU HAVE BANK AND DISTRICT APPROVED SIGNERS FOR YOUR ACCOUNT. A BOOKKEEPER SHOULD

4. NEVER BE A SIGNER ON THE CHECK. AT THE END OF EVERY MONTH, YOU SHOULD REVIEW THE FORMS TO MAKE SURE YOU HAVE THREE SIGNATURES ON YOUR CHECK REQUEST FORM.

5. HAVE PROPER DOCUMENTATION TO SUPPORT THE PAYMENT: INVOICE, RECEIPTS, ETC.

6. *MAKE SURE THAT YOU CAN ACCOUNT FOR **OUT OF SEQUENCE CHECKS:**

FOR VOIDS: BEST BET IS TO STAPLE THEM TO THE ORIGINAL CHECK REQUEST FORM. THAT WAY YOU CAN SEE THE CORRECT CHECK AND DENOTE WHY YOU VOIDED IT.

PRINT ERROR CHECKS ARE OBVIOUS; MAKE SURE THAT THEY HAVE BEEN SO NOTED.

YOU MAY ALSO KEEP THEM ALL TOGETHER IN A FILE.

THE AUDITOR DOESN'T LIKE MISSING CHECKS, SO EVERY QUARTER I MAKE SURE I CAN ACCOUNT FOR ALL CHECKS THAT HAVE BEEN WRITTEN. SAVES LOTS OF TIME WHEN THE AUDIT DATE IS NEAR. YOU MAY NOT REMEMBER WHY YOU DID SOMETHING WAY BACK IN THE FALL, WHEN IT IS ALMOST THE END OF THE TERM.

7. MAKE SURE THAT YOU CAN SHOW THAT THE SUPPLY OF CHECKS IS IN A SECURE AREA. I DO NOT HAVE A LOCKABLE FILE; HOWEVER, I AM THE ONLY ONE WITH A KEY TO MY OFFICE.

.....
POTENTIAL REVENUES:

THIS IS AN IMPORTANT REPORT. IT SHOULD BE TURNED INTO THE BOOKKEEPER PRIOR TO THE START OF SALES. MAKE SURE YOU HAVE A FORM FOR EVERY KNOWN FUNDRAISER THAT HAS BEEN APPROVED BY ASB. USE A SPREAD SHEET TO KEEP TRACK OF ALL INFO. [OUR DISTRICT WANTS A REPORT QUARTERLY. SEE MY EXAMPLE.] THE ADVISOR IS THE ONE WHO SHOULD COMPLETE THIS FORM AND TURN IT IN BEFORE THE START OF A FUNDRAISER. CHECK WITH YOUR ASB DIRECTOR TO MAKE SURE THE EVENT IS ON THE ASB APPROVED CALENDAR.

IF THE ADVISOR OR COACH IS GOING TO COLLECT THE MONEY THEMSELVES, ADVISE THEM THAT THEY WILL HAVE TO WRITE A RECEIPT OUT TO EACH STUDENT. IT IS BEST THAT THE STUDENT TURN THE MONEY INTO THE BOOKKEEPER FOR A SAFE PAPER TRAIL. I ALSO ADVISE THAT A CONTRACT BE SIGNED BY THE STUDENT FOR EACH BOX OF ITEMS THAT THEY ARE GOING TO SELL. THIS IS A LEGAL DOCUMENT IN CASE THEY FAIL TO TURN IN THE MONEY FOR THOSE ITEMS. **[SEE MY EXAMPLE]**

DONATIONS: EACH DISTRICT HAS RULES ABOUT THESE MONETARY ITEMS. MAKE SURE THE FORMS ARE SIGNED BY THE PERSON SUBMITTING THE DONATIONS. WE KEEP A COPY AND SEND ONE TO THE DISTRICT WHERE THE BOARD ACKNOWLEDGES EACH DONATION. REMEMBER: ALL DONATIONS DO NOT HAVE TO BE CASH- ITEMS ARE ALSO ACCEPTED.

TICKET LOGS:

I USE EXCEL TO KEEP TRACK OF MY TICKET LOGS. USING THEM FOR AT LEAST THE LAST 10 YEARS AND THE AUDITORS HAVE NOT COMPLAINED. KEEP YOUR TICKET LOGS FOR GAMES ATTACHED TO THE CASH VERIFICATION FORM FOR EASY ACCESS SHOULD THEY ASK TO SEE AN INDIVIDUAL REPORT. ALSO, THEY WANT TO MAKE SURE THAT THE TICKETS ARE IN A LOCKED CABINET.

[SEE MY EXAMPLE]

TRANSFERS:

I KEEP THEM IN A FOLDER- SEPARATING MULTI AND INDIVIDUAL TRANSFERS. MAKE SURE THAT YOU POST NOTES ON THEM SO THAT YOU CAN REMEMBER WHY YOU DID THEM [BUDGET TRANSFER, A LOAN, AND A CORRECTION]. DURING THE TERM, GO THROUGH THEM AND CHECK TO SEE IF ANY LOANS CAN BE PAID BACK. CONTACT THE COACH OR CLUB ADVISOR AND REMIND THEM OF THE LOAN AS THEY TEND TO FORGET. MAKE SURE THAT THE ACCOUNT WILL BE IN THE BLACK ONCE THE LOAN IS PAID BACK- THEY MAY HAVE AN OUTSTANDING ENCUMBRANCE.

CASH ON HAND: MAKE SURE THAT YOUR DEPOSITS ARE UP TO DATE. COUNT YOUR CASH ON HAND THE NIGHT BEFORE THE AUDIT- YOUR DRAWER AND ANY CASH FOR GATES. **THE AUDITOR WILL COUNT ALL OF IT.** IF YOU HAVE A CASH BOX OUT, MAKE SURE THERE IS A CASH BOX REQUEST FILLED OUT AND SIGNED BY THE REQUESTOR. KEEP THIS IN YOUR CASH ON HAND LOG [I MAKE A SHORT EXCEL SHEET SHOWING WHO TOOK WHAT MONEY FOR WHAT EVENT]

YOU MAY WANT TO CLOSE YOUR WINDOW FOR THE DAY OF THE AUDIT AS IT IS TIME CONSUMING AND YOUR HAVE TO BE ABLE TO WORK WITH THE AUDITOR. POST A BULLETIN THAT WEEK TO ALERT ADVISORS AND STUDENTS THAT YOU WILL BE CLOSED FOR THE DAY.

CLUB MINUTES: THE AUDITOR IS MOST INTERESTED IN THE ASB MINUTES. THEY NEED TO BE SIGNED BY THE ASB SECRETARY AND TREASURER. THE ASB DIRECTOR OR PRESIDENT SHOULD ALSO SIGN. THE MINUTES SHOULD REFLECT ALL APPROVALS, DENIALS, AND MOTIONS FOR ANY FISCAL ITEM ON THE FLOOR. ALL EXPENDITURES SHOULD BE LISTED- DATE, AMOUNT, WHAT CLUB/SPORT. ATTENDANCE CAN BE THE CLASS ROSTER ATTACHED FOR THE DAY. CLUBS SHOULD ALSO NOTE WHAT ACTION HAS BEEN TAKEN, NOT REALY ALL THE DISCUSSIONS. ATTENDANCE, VOTES, MOTIONS, AND THE SAME FORMAT AS FOR ASB SHOULD BE FOLLOWED. THESE MINUTES SHOW THE PROPER USE OF STUDENT FUNDS. ADVISORS SHOULD ALWAYS GET THEIR CLUB APPROVAL BEFORE SPENDING ANY FUNDS- THAT INCLUDES A COACH.

SINCE ALL TEAMS ARE CONSIDERED CLUBS BY FCMAT, MAKE SURE THAT THEY ALSO SUBMIT MINUTES. WHY? ALL TEAMS USE STUDENT FUNDS AND THE COACH IS NOT TO MAKE THE FISCAL DECISIONS WITHOUT CONSULTING THE TEAM. I HAVE ASKED MY COACHING STAFF TO GIVE ME MINUTES AT LEAST ONCE A MONTH AND DEFINITELY AT THE BEGINNING OF THE YEAR.

MAKE A TEMPLATE FORM FOR MINUTES [SEE THE FCMAT OR CASBO MANUALS FOR EXAMPLES] OR MAKE YOUR OWN.

IN ANY EVENT, MAKE SURE THAT THE CLUB PRESIDENT, SECRETARY AND ADVISOR SIGNS. FOR A SPORTS TEAM, THE COACH SHOULD SIGN AND IF THE TEAMS HAVE CAPTAINS, LIEUTENANTS, ETC. THEY SHOULD SIGN AS WELL.

BUDGETS & ROLLOVERS: BUDGETS SHOULD BE DONE IN APRIL/MAY. THEY SHOULD INCLUDE ALL ROLLOVERS AND THE REASON FOR THE ROLLOVER OF FUNDS. NEW FUNDRAISERS AND EXPENSES FOR THE COMING YEAR SHOULD BE ON THE PROPOSED BUDGET. THESE FIGURES CAN BE ADJUSTED ON THE

FINAL BUDGET ONCE THE NEW FISCAL SCHOOL YEAR IS HERE. KEEP A COPY OF THE CLUB OFFICERS WITH BUDGET COPIES FOR EASY ACCESS. I HAVE A FILE FOR EACH CLUB/TEAM.

MY DISTRICT USES 20% AS WHAT SHOULD BE KEPT IN THE ACCOUNT; HOWEVER, SINCE MOST CLUBS/TEAMS WANT TO RETAIN FUNDS, THERE MUST BE A WRITTEN EXPLANATION AS TO WHY MORE IS KEPT FOR THE NEXT TERM. THIS MONEY RETENTION SHOULD BE REFLECTED IN THE CLUBS APRIL/MAY MINUTES.

STUDENT STORE INVENTORY: DEPENDING ON WHO IS RESPONSIBLE FOR YOUR STUDENT STORE ITEMS, MAKE SURE THAT YOU HAVE INVENTORY SHEETS TO BACK UP YOUR PURCHASES. THE AUDITOR WOULD LIKE TO SEE QUANTITY AND THE PURCHASE PRICE OF ITEMS. SEE MY TEMPLATE. ASB SHOULD HAVE THE STUDENTS OR ADVISOR DO THE INVENTORY MONTHLY.

SCHOLARSHIPS: DEPENDING ON YOUR BOARD POLICY, AND ALSO IN CORREALTION TO FCMAT, THE CHECKS FOR SCHOLARSHIPS NEED TO BE MADE OUT TO THE PLACE OF HIGHER LEARNING FOR THE STUDENT. IF THERE IS NONE, THEN THE CLUB NEEDS TO HAVE ANOTHER POLICY FOR THE AWARD. [A STUDENT MAY POSTPONE GOING TO COLLEGE, OR THERE ISN'T A DEPOSITORY FOR THE STUDENT AT A PLACE OF HIGHER LEARNING.]

AN AUDIT IS TO HELP YOU MAKE SURE THAT YOU ARE FOLLOWING THE CORRECT PROCEDURES. IF YOU ARE PREPARED THEN, YOU SHOULD HAVE NO PROBLEMS.

THANK YOU FOR ATTENDING MY PRESENTATION.

DARLENE JOHNSON – Darlene.johnson@oxnardunion.org

CHANNEL ISLANDS HS, ASB BOOKKEEPER

IF YOU HAVE ANY QUESTIONS, PLEASE CALL ME AT 805-385-2968.