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BOARD OF EDUCATION
Kennetha Stevens, President
Sofia Colón, Vice President
Donald Donaire, Clerk
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SUPERINTENDENT OF SCHOOLS
Dr. Michelle Rodriguez

July 30, 2024

To: School Site Administrators and Admin Staff

From: Sofima Ibarra, Accounting Manager

Subject: Associated Student Body:
Student Activities Designation of Authorized Signers Form
Internal Controls for Cash Collection Form
Activity Calendar Form
Revenue Potential Form
Associated Student Body Procedures 2024-25

Welcome back to the 2024-25 new school year! Attached are four forms to be completed which will allow you access to your Associated Student Body (ASB) account for the 2024-25 school year. Please work with your staff to complete the forms, scan and send them by e-mail to by **September 20, 2024**. Jacqueline Reed (jwreed@stocktonusd.net) A description of each form are as follows:

Designation of Authorized Signers Form

The Designation of Authorized Signers form lists the members of your staff who are authorized to prepare and approve check requests from your ASB account, or who approve bank deposits be submitted. The authorized signers and trustees should be kept to a minimum and are generally the Site Administrator and School Administrative Assistant.

High Schools and Specialty Schools: Please submit a copy of your Authorized Signers form for your ASB bank account for our files. This document is required for ASB audit.

As has been the practice in prior years, all Student Activity check requests will be authorized by the Site Administrator ONLY. Bank deposit slips will be signed by the person preparing the deposit, along with an authorized trustee.

Please note that Student Activity check requests will not be honored until this form is on file.

Internal Controls for Cash Collection

The Internal Controls for Cash Collection form provides Business Services with a listing of the personnel at your site who are authorized to handle the collection of cash from fundraising activities, lost textbooks and other revenue sources. Make additional copies if you will have more people involved in the cash collection process than what the form allows.



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Activity Calendar

The Activity Calendar is designed to provide an overview of your planned activities during the school year. The calendar also gives Business Services an indication of the periods of time when district-wide activities will be the heaviest. Business Services will review the calendars submitted and notify administrators of any scheduled activities which are non-reimbursable. Notification is provided in order to prevent administrators and teachers from incurring expenses that will not be reimbursed through the student body account.

This form is in an excel format. You can type your activity information into the form boxes and then save the form. This will allow you to add or modify your activity calendar as events are added or deleted. Please e-mail any revisions to your activity calendar to Corene Lugo, to allow us to have the most current version of your planned activities.

Revenue Potential Form

The Revenue Potential Form (RPF) is used to track and control fundraising activities at District school sites and must be completed for all fundraising activities. Each activity should have its own RPF.

The RPF serves several purposes. The “Fundraising Authorization” section evidences that proper approval for the fundraiser has been obtained. The “Projected Revenues and Expenditures” section allows for an estimate of the revenue, expenditures, and profit to be generated from the activity. This section is completed prior to the fundraising event taking place. The “Actual Revenue, Expenditures, and Profit” section reflects the actual activity after the completion of the fundraiser and allows for an analysis of any variance to the projected totals. This information assists in controlling the current year fundraising activity as well as providing valuable data for the planning of future events.

This form is also in the excel format. Please establish and save each RPF form and then complete them as the fundraising event takes place. Fill out the tracking RPF form to track your fundraising and events. Once a fundraiser is over and the RPF has been finalized, send a copy of the RPF to Corene Lugo.

Associated Student Body Procedures – 2024-25

Finally, attached for your information and reference is a two-page list of ASB procedures to be followed during the 2024-25 school year. This list is not intended to cover all possible situations which may arise. If you do have any questions that come up during the school year regarding your ASB account, please call **Jackie Reed** at ext. 2019.

attachments



Associated Study Body Procedures 2024-2025

Associated Student Body organizations are established to raise and spend money on behalf of students. Their purpose is to promote the general welfare, morale and educational experiences of students and to promote and finance extra and co-curricular activities that go beyond those provided by the school district. ASB organizations and the management of ASB funds can present students with opportunities to not only raise and spend money, but to learn the principles of operating a small business and acquire leadership skills.

Elementary and Specialty Schools: The District office processes and oversees the accounting records. In order to operate student activities each year, the forms below must be submitted. Send the forms via file attachment to Jackie Reed, jwreed@stocktonusd.net. These documents will be maintained electronically and Accounting will also have access to them. Any additions and updates should also be sent via file attachments. Additional copies of Activity Calendars or RPF forms do not need to accompany check requests.

1. Designation of Authorized Signers
2. Internal Cash Collection
3. Activity Calendar
4. Revenue Potential forms (fundraising approval)

Fundraiser / Event

- All activities for elementary schools must be pre-approved by the Site Administrator. For secondary schools, in addition to a Site Administrator, ASB activities must have the approval of ASB Student Leadership and the ASB Advisor.
- A Revenue Potential Form must be initiated and approved before the fundraiser begins.
- Best practice: obtain a signed Fund Raising Permission Slip for each student selling product and collecting funds.

Disbursements

- Check Requests/Cash Advance/Purchase Orders must be pre-approved.
 - Site administrator pre-approves all elementary school ASB expenses.
 - Secondary school ASB expenditures must be pre-approved by three individuals
 - student club member, club advisor and administrator
 - All expenditures must be approved prior to purchase or commitment to purchase
 - Check request should include a complete and descriptive explanation
 - Is there a direct benefit to students?
 - Original invoices (not monthly account statements) and receipts are required to process check requests
 - Packing list or signed proof of delivery is required and verifies product or services have been received
 - A check request is considered a cash advance if payment for product or service is required prior to receipt of product or services
 - Cash advance receipts must be returned with any remaining funds within 7 days of event
- Reimbursement requests must be submitted timely and include original receipts
 - If a credit card is used, include support to tie the partial credit card # to the person reimbursed
- Students and staff must never pay for an expense out of cash collected from a fundraising event

Cash Handling

- When cash or check transfers from one person to another, a receipt or other internal control document must be prepared
 - Use SUSD Three-Part receipts: Original receipt (white) to person submitting funds, 2nd copy (yellow) kept with prepared deposit, 3rd copy kept intact in receipt book
 - A receipt will be written by ASB accountant to the staff person presenting funds for deposit
 - Advisors or Teachers should turn in funds to ASB accounting regularly during a fundraiser to safeguard cash
 - Advisor uses Cash Count form when preparing funds for deposit with ASB accountant
 - Advisor also provides documents that provide adequate detail of the source of funds collected
 - SUSD Receipt (yellow copy)
 - Tally Sheets: healthy snack sales, dances, car washes
 - Class/ Club Fundraising collection form by student: yearbook, science camp, candy sales
 - Pre-numbered tickets and ticket sales report: dances, festivals, car washes
 - Cash register tape total: student store, concession sales

Preparing Student Activities Deposits

- Safeguard deposits and deposit all funds intact
 - Don't use cash collected to make change
- Deposits should be prepared weekly or daily if large amounts of cash are received
 - Two people should always be involved in counting cash and preparing deposit
- Use Cash Count Form to record and verify totals in preparing deposit
- Deposit slips are triplicate forms: two copies are placed inside deposit bag and one is maintained with
 - Attach deposit bag tear off strip with bag # to site deposit slip copy
- The following information must be written on deposit slip to properly identify the deposit
 - School Name for Elementary General Activities checking account
 - Revenue source and total for each fundraiser or revenue included in deposit
 - Deposit bag #
 - Name of preparer
 - 2nd counter's initials (Administrator or designee)
- Pre-numbered plastic deposit bags must always be used and are picked up by the SUSD mail courier for bank delivery
- Safeguard and record any cash awaiting deposit in locked bags secured in site safe.
- Prepare Daily Site Deposit Log Sheet with Deposit bag # listed for "Student Body Funds" for pick up by SUSD courier.
- For the safety of everyone, please have your deposits prepared and ready for pick up for the delivery drivers. The drivers are on a route schedule and do not have time to wait as you prepare your deposits. **(Update)**
- Due to the sensitivity nature of the pickup, please ensure that confidentiality measures are followed for everyone's safety. Do not make it obvious that you have cash laying around. Always keep your deposits locked up in a safe and ready to handoff to the drivers for pick up. **(Update)**
- File together, copy of deposit slip, bag # strip, all supporting documents of revenue source which includes receipts, tally sheets, ticket sales report, student store sales records, register tapes, etc.

After Fundraiser / Event

- Account for product inventory; damaged product and uncollected product
- Complete revenue potential form after all funds are deposited and expenses paid.
- Email completed revenue potential forms to Jackie Reed, jwreed@stocktonusd.net.
- Submit names of students and a copy of Fund-Raising Permission Slip to ASB Accounting for student who have not turned in product or cash they accepted responsibility for.
- If school is unable to collect fundraising product or cash from student or parent after multiple attempts, Donna Murphy, Accounts Receivable can be contacted regarding the balance due.
 - Documentation of fundraising approval must be on file as well as record of your collection attempts prior to requesting Business Services to send to collection.

Accounting Records

- For elementary and Specialty School ASBs, a separate site ledger should be maintained and used to reconcile all financial activity with the monthly account reconciliation reports received from the District. The site record should track transactions by class, club or activity where appropriate.

Elementary and Specialty Schools - month end

ASB Activity Account Reconciliation Reports are sent to sites monthly. The reconciliation reports must be reviewed to ensure that all deposits and expenditures are accurately reflected. Signed reconciliation reports are sent via email file attachment to Donna Murphy, Accounts Receivable, dmurphy@stocktonusd.net. If there are any discrepancies, contact Accounting Dept. as soon as possible.

Secondary Schools

- Submit Activity Calendar and Revenue Potential forms for all planned fundraisers
- Monthly bank reconciliations are sent to ASB Accountant for review and approval
- Monthly club activity account reconciliation reports are generated and distributed to all club accounts for review
 - Clubs must ensure that all deposits and expenditures are accurately reflected in the report and contact ASB Accountant regarding any discrepancies
 - Club Advisors return signed copy to ASB Accountant for files

Secondary Schools Authorized Signers Notify Caprisse Tokmo, Business Services, regarding changes to authorized signers on bank accounts.

**Stockton Unified School District
Internal Controls for Cash Collection
School Year 2024-25**

Site staff involved in cash handling will be responsible for maintaining sufficient internal controls to safeguard the funds. Staff will be instructed to maintain an adequate audit trail of all funds collected for deposit on behalf of the school and students. Whenever funds transfer from one individual to another, a receipt will be issued to document the transfer. This process includes funds collected for student activities, donations, library and textbook reimbursements, etc.

Back up for deposits are maintained at the site and are required. This will include a cash count form and one of the following types of receipts:

1. SUSD triplicate receipt (pink copy)
2. Tally Sheet
3. Fundraiser class/club collection form
4. Pre-numbered ticket sales report

The staff members below are authorized to handle cash collection at this site during the 2024-25 school year.

Name	Position	Date

***Cash Deposit Pick Up Reminders:**

- For the safety of everyone, please have your deposits prepared and ready for pick up for the delivery drivers. The drivers are on a route schedule and do not have time to wait as you prepare your deposits.
- Due to the sensitivity nature of the pickup, please ensure that confidentiality measures are followed for everyone’s safety. Do not make it obvious that you have cash laying around. Always keep your deposits locked up in a safe and ready to handoff to the drivers for pick up.

Stockton Unified School District -Associated Student Body
2024-25 Activity Calendar

School Name _____

Activity/Event	Funding Source	July 2024	Aug2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025

Instructions for completing the Activity Calendar:

First Column – Activity/Event – specify all activities/events that are pre-planned during the course of the school year. For example: Candy Sales, Field Trips, etc.

Second column – Funding Source: Specify how the activity/event is going to be paid. For example: Through the current balance in Associated Student Body account, donation or fund-raiser.

Columns designated by month/year: Write the specific date that you are going to hold that activity/event; or if you are uncertain, put an “X” to indicate it has been scheduled but it is not known at this time.

Principal Signature and Date: Principal signs and dates the form upon completion.

Principal Signature
Date

Stockton Unified School District Revenue Potential/Expenditure Report

Site Activity Request # _____

School Year: 2024-25

Site:	Sponsor:
Club, Fund or Class:	
Date of Sale: From:	To:
Description of Event:	
Purpose of Event:	Vendor:

Fundraising Authorization

Sponsor's Signature & Date: _____	Activities Director's Signature & Date: _____
Student Council's Signature & Date: _____	Principal/Designee's Signature & Date: _____

To Be Completed Prior to Event:

I. Projected Revenue & Expenditures:						
Items (Description):	\$	\$	\$	\$	\$	
1. Unit Cost	\$	\$	\$	\$	\$	
2. Units Ordered/Received						
3. Unit Sales Price	\$	\$	\$	\$	\$	
4. Other Expenditures:	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	Total (All Columns)
A. Revenue Potential (Line 2 X 3)	\$	\$	\$	\$	\$	
B. Expenditures (Line 1 X 2 + 4)	\$	\$	\$	\$	\$	
C. Profit Potential (Line A - B)	\$	\$	\$	\$	\$	

To Be Completed After the Event:

II. Cash Deposits - See attached detail listing or encumbrance report	\$
III. Expense/Transfer Detail - See attached detail listing or encumbrance report	\$
IV. Actual Profit (Line II. Minus Line III.)	\$

V. Actual Revenue/Expenditures/Profit:

Items (Description):	\$	\$	\$	\$	\$	
1. Unit Cost	\$	\$	\$	\$	\$	
2. Units Ordered/Received						
3. Units Sold						
4. Unit Sales Price	\$	\$	\$	\$	\$	
5. Other Expenditures:	\$	\$	\$	\$	\$	
	\$	\$	\$	\$	\$	Total (All Columns)
A. Revenue (Line 3 X 4)	\$	\$	\$	\$	\$	
B. Expenditures (Line 1 X 2 + 5)	\$	\$	\$	\$	\$	
C. Actual Profit (Line A - B)	\$	\$	\$	\$	\$	

VI. Variance in Profit (Section I., Line C. Total Minus Section V. Line C. Total)				\$
	Quantity	Selling Price	Total (Quantity X Selling Price)	
Damaged/lost/stolen product		\$	\$	
Product on hand		\$	\$	
Product transferred to ASB/club for sale		\$	\$	
Other		\$	\$	

VII. Explanation of Variance: _____

This fund raiser has been conducted in accordance with district procedures and all required documentation has been filed upon completion.	
_____ Sponsor's Signature	_____ Date