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Student Body Policies and Accounting Procedures -
Elementary Schools



Los Angeles Unified School District
School Fiscal Services 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 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.

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 School Fiscal Services Division.

In elementary schools, (as well as in continuation and adult schools) the ASB is defined as "unorganized" and decisions are made by a trustee, such as the school principal. For secondary schools, the ASB is considered "organized", because it has an elected student body government and a student body advisor. While students in elementary schools do raise funds, they have more limited involvement, as compared to students in secondary schools, in decisions about the fund-raising events and how the funds are spent.

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

Once an elementary ASB is formed, it may be beneficial for the principal to develop a budget prior to holding any fundraising or income generating activities. This budget will help the ASB in determining how much revenue needs to be generated in order to accomplish its goals for the year.

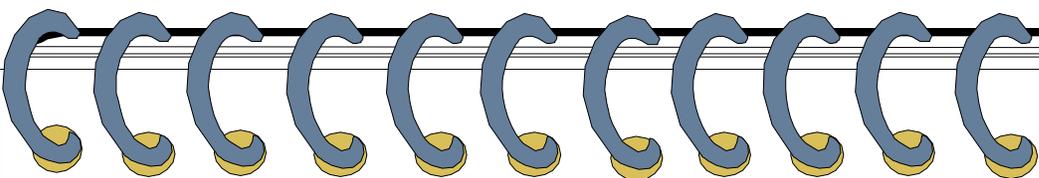
If a budget is developed, one helpful tool would be to use the historical average of the prior three years' expenditure and income patterns. Of course, the average should be adjusted if any major event occurred in the previous year(s) that is not anticipated to occur in the current years' budget or if expenses or revenue changes are anticipated in upcoming years. In developing the revenue budget, the principal should review the acceptable fundraising and income generating activities listed in this publication, as well as the permitted expenditures prior to developing the expenditure budget.

After the ASB budget has been developed, the principal should periodically monitor revenues and expenditures to ensure that revenues will be sufficient and that acceptable financial practices are being followed.

Please remember that the school's principal is responsible for following 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. These policies and procedures are listed on the checklist on the following page.



THE PRINCIPAL, AS TRUSTEE, IS RESPONSIBLE FOR ENSURING THAT ALL STUDENT BODY ACTIVITIES COMPLY WITH STATE LAW, BOARD RULES AND DISTRICT POLICIES.



Elementary Fundraising Activities' Checklist

1. A completed Request for Authorization must be submitted to the Student Body Finance Section for approval 2 weeks prior to the fundraising activity, and 3 weeks prior if the activity involves the PTA or Approved Parent Group.
2. Fundraisers shall contribute to the educational experience of students and not conflict with the instructional program.
3. The type, frequency and scheduling of fundraisers must be approved by the principal.
4. The principal will decide whether an event will be sponsored by the Student Body only, or in cooperation with the PTA or approved parent group.
5. Parental permission must be obtained in writing before a student can participate in the fundraiser.
6. Participation by the students and school employees is **voluntary**.
7. Elementary school students cannot solicit on the street or door-to-door.
8. No specific fundraising activity should exceed more than 2 consecutive weeks. (Includes the collection and distribution of merchandise.)
9. The school's appropriate parent group must review and approve the fundraiser.
10. Fundraising drives must be "pre-ordered, pre-paid".
11. Contests may be held and awards or prizes given to students only upon approval of the appropriate parent group. Only students enrolled in the school are eligible to receive these prizes or awards.
12. Fundraising financial statements must be submitted to the Student Body Finance Section within 30 days after the event. (See Form in Appendix)

Once the policies and procedures on the checklist are reviewed and/or completed, your school's ASB is ready to sponsor/conduct a District-approved fundraising activity for the school's student body.

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 and many individuals with their own fundraising ideas will possibly approach you. 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 page 16.

1. "A-thons" or endurance contests – The following guidelines, relating to Elementary Student Body A-Thons for Fundraising, have been formulated as a result of recommendations from the Director of Medical Services:
 - a. Elementary schools may only conduct walk-a-thons and jump rope contests. These are restricted to grades 4 and above.
 - b. "A-thons" must be held on the school's grounds.
 - c. Written parental permission should be obtained prior to student participation in a specific activity.
 - d. There must be a current health history on file in the Health Office (filed within one calendar year) for each participating student.
 - e. The school nurse will review the health history and health records of the students. Only those students approved by the school nurse may participate in the activity. However, a private physician's approval will be accepted in lieu of school nurse approval.
 - f. The "A-thon" should be well supervised and individual student condition/progress monitored.
 - g. The "A-thon" supervisors should have easy access to participant's current emergency cards.
 - h. There must be no activity on smoggy days per the Restrictions of Physical Activities in Schools during Smog Episodes declared by the Southern California Air Quality Management and District. In addition other weather related factors should be considered as to how it might affect student safety. (e.g. excessive heat, rain, etc.)
 - i. Additional clerical assistance must be arranged by the principals and provided to the school nurse to pull and file school health records. No school nurse or physician time is available to assist in this effort.

2. Food Sales

- a. ASB sales of food during the school day must be limited to four times per year if during the school day or within 30 minutes of the end of the school day.
- b. All food sold during the day must comply with the District Healthy Beverage and Obesity Prevention Motions. Please refer to the Food Services Branch's website at www.cafe-la.org for the most recent listing of approved beverages and snacks.
- c. The Cafeteria Manager should be notified, in advance, of any food sales so that he/she can plan accordingly.
- d. The food items sold during the regular school day cannot be the same food items sold by the District in the Food Services Program at that school during the school day.
- e. The food sold during the regular school day may not be prepared on the premises.
- f. The food facility (location serving or preparing foods) must have a valid health permit.
- g. Foods prepared outside of school premises cannot be served on school campuses unless the food preparers comply with rules set forth by the School Board, National School Lunch Program, Student Health Services Division, the Los Angeles County Health Department and the California Uniform Retail Food Facilities Law.
- h. Food items **may not** be sold during the school day from vending trucks on school ground.
- i. A Food Handler's Health Certificate, valid for one year, issued by either a school physician or school nurse, is required for all persons serving or selling non-prepackaged food on campus. Certificates are to be kept on file in the school office.

3. Fundraising "Drives"

- a. Public Appeals are drives in which relatives, friends, and neighbors 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/approved parent group or shared between the student body and the PTA/approved parent group. Proceeds **may not** be credited to a student body club or to a booster club.
- b. Drives which are not considered public appeals are those which are confined to school premises and supported entirely by student and their parents.
- c. A fund-raising item which is not on the District's approved list of healthy beverages or snacks **cannot** be sold before, during or within 30 minutes after the end of the school day. Other approved items include magazine subscriptions, scarves, sweatshirts and "t" shirts, ID bracelets, necklaces, Scrip, amusement park tickets and gift-wrap catalog sales. On certain items sales tax must be paid to the State, as such, for those schools that do not have a Retail

Seller's permit, an arrangement should be made to have the vendor pay the sales tax to the State.

- d. Elementary school fundraising drives must be an "Advance Order Sale", i.e. preordered and prepaid.



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

TEACHERS AND PARENT GROUPS ARE PROHIBITED FROM SOLICITING ON CAMPUS DURING THE SCHOOL DAY PER EDUCATION CODE SECTION 51520

CHARITABLE FUND-RAISING DRIVES

Charitable Fund-Raising Drives Approved 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.

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 faculty and students, 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. The following guidelines must be followed:

1. Prior approval must be obtained by submitting a "Request for Authorization" form to the Student Body Finance Section.
2. Contributions and participation by students and staff is **voluntary**.
3. As far as practical, school administrators should confine collections of money from students and staff to one day for any school-initiated charitable drive.
4. Collection should be deposited daily and credited to the Clearing Account on the student body books.
5. No contests shall be held, nor rewards or prizes offered or accepted in connection with the charitable drive.
6. No quotas shall be established or accepted in connection with a charitable drive.
7. No donations can be made from student body funds.
8. An approved program in appreciation for the total effort may be held for the entire student body using general student body funds. Other programs of appreciation for an entire class, grade, or group of students may be held if approved by the Local District Superintendent.

Charitable Fund-Raising Drive Initiated by a Non-School Group

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.**

Due to safety and liability issues the ASB is prohibited from sponsoring the following fundraising activities:



1. Raffles or games of chance
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. Sales of cosmetics, used jewelry or used clothing.
8. Booths for manicures, pedicures and makeup, face-painting etc.
9. Activities which use a trampoline or mini-trampoline (moon bounce, bouncers)
10. Car washes
11. Rummage sales
12. First aid booth

Student Body Funds – Additional Fundraising Opportunities



In addition to fundraisers listed in the previous section, the ASB can also sponsor other activities to generate income for the student body. Approval *is not* required (except where noted) from the Student Body Finance Section for the following activities, but the principal must ensure that the guidelines are strictly observed. 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 page 16.

Please be aware that when an admission charge is assessed for an activity, the activity may only be held during nutrition, lunch, before or after school, or on weekends and holidays. Moreover, whenever there is an admission charge, the “admission controls” listed on Page 24-Item k, must be followed.

1. **Book Fairs (Submit Request for Authorization to the Student Body Finance Section.)**
 - a. Must be held on school grounds.
 - b. A “preview” is permitted, but the fair must be limited to two weeks, which include collecting and distributing merchandise.
 - c. Agents must not be present at the preview or during the sale.
 - d. SALES TAX MUST BE PAID TO THE VENDOR.

2. **Non-Instructional 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.
 - e. Fees paid to entertainers shall not exceed 50% of the net proceeds *after* deduction of the cost of tickets.
 - f. The principal is responsible for enforcing safety regulations as applicable to professional programs.
 - g. Must conform to standards of propriety.
 - h. Must only be held during nutrition, lunch, or after school hours.

3. Talent Show
 - a. Limited to school personnel, PTA or approved parent group.
 - b. Must be held on school grounds.
 - c. Must only be held during nutrition, lunch, or after school hours.
 - d. 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. After School Entertainment – Profits derived from after school entertainment may be shared between the student body and the PTA or faculty organization provided that the faculty organization’s share is approved in advance by the Student Body Finance Section. The faculty’s share of the profits must be deposited into the general student body fund for the direct benefit of its students.
 - ii. In general, faculty organizations **cannot** use their share of the profits for their own direct benefit, such as purchasing furniture or equipment, refreshments, depositing profits in their own treasury, etc. However, if the faculty organization rented a school auditorium or other facilities and equipment for the night entertainment, in accordance with the terms and conditions set forth by the Real Estate Branch, the profits may be used for their own benefit.

5. Lectures
 - a. Must be held on school premises.

6. Festivals
 - a. Must be held on school premises
 - b. Refer to “Activity Checklist For Carnivals and Other Events”

7. Student Body Bank Accounts

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

8. Photography
 - a. Photography may be used as an income producing activity at the discretion of the principal. It must conform to the accepted procedures outlined by the Student Body Finance Section.
Please refer to the special section in this publication titled “Photography” for more detailed information on policies and procedures.

9. Publications

- a. May be a newspaper and/or other publication.
- b. Paid advertising is optional and is at the discretion of the principal.
- c. Student Body funds may be used to purchase supplies. Board of Education supplies may be used when the publication is distributed free to children.

10. Yearbooks

- a. Yearbooks are optional for elementary schools.
- b. Yearbooks may be used as a fundraiser for student body, PTA, or approved parent group.
- c. Sales must be on a presale basis.

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

11. Salvage Drives (submit Request for Authorization to the Student Body Finance Section.)

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 school, PTA, or approved parent group. The check must be made payable to the school.

*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.

Weight slips must be issued separately for paper or other recycling material.

- 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, rags, metal, cell phones and toner cartridges. “Glass” drives are not permitted.
- b. Materials collected shall be clean and free of residue to avoid attracting ants, roaches, vermin, etc.
- c. 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.

- d. Flammable materials must not be stored within 10 feet of buildings, or on public property (sidewalks, etc.) Other Fire Department regulations must also be observed.
- e. Materials collected should be as far away from recreation areas as practical and remain under supervision until removed by the salvage company. In addition, materials must also be located away from eating areas and the cafeteria.
- f. To prevent injury to students, precautionary measures should be taken to ensure that paper is tied in bundles not over 6 inches thick or not weighing over 15 pounds.
- g. 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.
- h. Salvage companies must agree to remove all debris from the collection area but are required to pay the school for only acceptable material. However, the school should try to ensure that materials collected are limited to items designated in the drive.
- i. 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 (because of its lesser weight) provided that the container is placed where a truck does not have to drive onto the school's recreation areas. In addition, bin containers liftable by trucks, but non-damaging to asphalt and approved by the Office of Environmental Health & Safety may be used.
- j. Salvage companies will be held responsible for any damage a truck causes to school property, including the blacktop area.
- k. 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.

12. Rental (or Loans) of Student Body Owned Equipment (Sample Contract is provided on page 15)

- a. Equipment must not be District-owned equipment.
- b. Rental (or loan) is at the discretion of the principal.
- c. Rentals (or loan) 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 (or loan) may be made to another District school or its student body for use on its grounds.
- e. Musical equipment can be rented (or loaned) to students.
- 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
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

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>
_____	\$ _____
_____	_____
_____	_____
TOTAL	\$ _____

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



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 213-485-6044, L.A. City (Valley Bureau) 818-374-1110, L.A. County Fire 323-890-4132.
- Check for compliance with regulations outlined in the LAUSD Safety Handbook and 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 comply with all LAUSD, city state and federal regulations.
- It is the responsibility of the school to verify vendors have proper liability insurance (Bulletin 24).

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 Employees into Water Tanks, Destruction of Old Automobiles Using a Hammer or Other Means , Animal or Mechanical Rides, Trampolines; Climbing Walls ; Bungee Jumping Equipment, Gyroscopes , Giant Slides.

Activity Checklist

1. Booths, Bleachers, Platforms, etc.

- Install booths made of non-combustible or fire resistive materials (plywood, pressed wood at least ¼" 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).
- Bound chairs, over 500, in limits of 3-7; no loose chairs beyond 50% of stated room capacity.

2. Decorations

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

3. Electrical, Fire, Lighting

- Apply for temporary wiring, lighting, and appliances usage through 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 pyrotechnic devices must have a Fire Department Fire Permit. This can be obtained through the local City or County Fire Department for the area the school is located.
- Barbeques and braziers are approved for use when permits are obtained by the L.A.F.D. Schools and Churches Unit or Authority having jurisdiction. Adults are permitted to use barbeques; no children may use equipment.

4. Food and Refreshments

- Food preparation areas must be fully enclosed & have a cleanable floor surface.
- Water must be supplied through a good grade hose or stored in approved good grade containers
- Hot water shall have a minimum temperature of 120 degrees
- All booths that handle non -packaged food (including beverages) must have hand wash facilities w/in 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 bake goods or candy.
- All food and beverages dispensed through LAUSD cafeteria kitchens must have an LAUSD Food Service Representative on site.
- Follow all applicable Health and Safety codes.

5. Parking

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

6. Rubbish

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

7. Salvage Drives

- Arrange for constant supervision in the use of material, proper containers and daily removal of salvage goods.
- Load and unload material by authorized personnel.
- Do not allow trucks exceeding 80,000 lbs. on campus.

8. Screens and Barricades

- Barricades shall not obstruct aisles, pathways or exits.
- Barricades shall be secured against falling.
- Do not chain any doors closed.

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



Congratulations! After following established procedures and guidelines, your school has sponsored/conducted fundraiser activities and 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 an Associated Student Body is remembered.

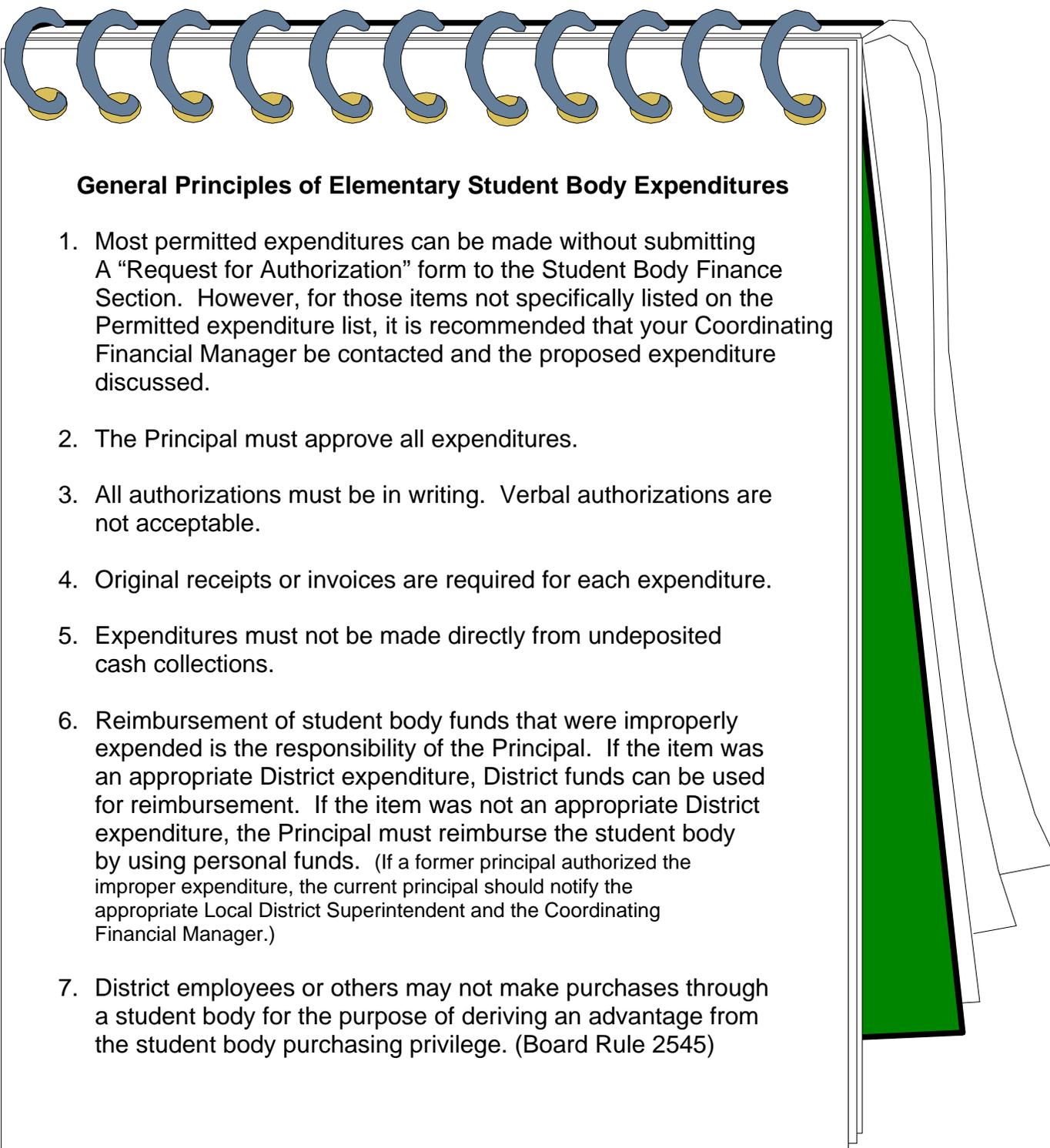


**The Basic Objective of an Elementary School
ASB's is:
TO PROMOTE THE GENERAL WELFARE
AND MORALE OF STUDENTS AND
TO CONDUCT ACTIVITIES ON BEHALF OF THE STUDENTS.**

As such, elementary student body funds must be used to promote or assist a student body activity or to augment or enrich the ongoing instructional program.

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, funds may be set aside in a project reserve for that purpose.

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 Elementary Student Body Expenditures

1. Most permitted expenditures can be made without submitting A “Request for Authorization” form to the Student Body Finance Section. However, for those items not specifically listed on the Permitted expenditure list, it is recommended that your Coordinating Financial Manager be contacted and the proposed expenditure discussed.
2. The Principal must approve all expenditures.
3. All authorizations must be in writing. Verbal authorizations are not acceptable.
4. Original receipts or invoices are required for each expenditure.
5. Expenditures must not be made directly from undeposited cash collections.
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. (If a former principal authorized the improper expenditure, the current principal should notify the appropriate Local District Superintendent and the Coordinating Financial Manager.)
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. Expenditures of student body funds are permitted for the following items. If a proposed expenditure is not listed, please call your Coordinating Financial Manager, located in the Local District office, to determine whether it is an appropriate use of student body funds.

**PERMITTED ELEMENTARY STUDENT BODY FUND
EXPENDITURES**



Alarm Systems –located in the library, ONLY* (Burglar alarm at the library must be on a pro-rata basis. A book theft security system for the library may also be purchased.)*
Audiovisual equipment.
Awards in recognition of achievement/service – (for groups or an individual for service or honor to the school other than instructional. Total expenditure per semester may not exceed “enrollment x \$1.00”.)
Awards, certificates, or trophies with no intrinsic value.
Bleachers/Risers/Tables/Benches*
Books, workbooks, reference, library
Bulletin boards / Signs / Scoreboards /Marquees / Murals*
Capes and robes for student chorus
Ceramics
Cleaning, repairing, moving and maintenance of student body-owned equipment or facilities (excludes District-owned equipment/facilities)
Computers* (with restrictions)
Computer software – educational
Conferences* – related to student body activities only; students w/ adult chaperone
Copiers – Teachers’ workroom only.
Curtains, draperies, carpet for auditorium or library (flame retardant)*
Custodial services resulting from student body activities (prior approval is required to pay and reimburse the District. An invoice will be sent to the school by the Accounting & Disbursements Division after services have been rendered. A check must be drawn on the student body account, payable to the LAUSD. Under no circumstances is the check to be made payable to an individual.)
Entertainment
Equipment – electronic and scientific and supporting materials
Equipment, purchased or rented – attached to a building or connected to the utilities systems*
Equipment, Other – including student body computer systems, over \$500*
<ul style="list-style-type: none"> • Prior to submitting a Request for Authorization, the school should determine the needs and, if applicable, obtain plans and specifications. It may be desirable to obtain tentative approval from the appropriate Local District Superintendent before detailed planning of the project is initiated. • Vending machines that are under the supervision of the Food Services Branch do not require prior approval from the Student Body Finance Section. All other vending machines do require authorization from the Student Body Finance Section.
For more information on equipment purchase contracts, please refer to subsequent section titled “Special Notes on Equipment Purchase Contracts”

Entertainment
Field Trips (educational) – includes transportation & admission costs
Film, including developing, printing and camera rental
Games and toys
Gifts/loans/rentals to other District student bodies* <ul style="list-style-type: none"> • Student Body equipment should not be loaned to individuals or outside organizations. However, musical instruments may be loaned to students. • Loans of equipment to other schools should only occur after written approval of the principal of the lending school and written acceptance of responsibility by the principal of the borrowing school are given.
Gifts/loans to PTA or approved parent group (welfare only)*
Graduation/Final Grade Culmination – awards, certificates, other event expenses
Grade Level Activities – provide that the same activity or similar activities will occur each year for the grade level)
Hospitality not to exceed \$1,000 per year or “enrollment x\$1.00” per year, whichever is greater. (Hospitality is a courtesy extended by the student body to guests or those who perform a service for, or bring honor to, the student body. It should not be construed to include courtesy meals or refreshments for District employees.)
Insignia – usually limited to arm bands, badges, buttons, pins, ribbons, and sashes for student service groups (items in contact with skin and hair should be cleaned before reissuing to another child.)
Laundry
Library books from the approved list
Loans – Emergency (for lunches, bus fare, and like items for students only, made at the discretion of the Principal)
Magazines and newspapers (lists suitable for school use by students or teachers may be obtained from the Library Section.)
Megaphones
Memorial expenditures– only for deceased pupils or personnel of the school (flowers or contributions to accepted organization)
Microphones
Musical instruments
Open house or similar activity – Student body funds may be used to enhance or upgrade the District program. Refreshments may be sold or provided free to all students and parents. Additional security may be provided after consulting with the Local District Superintendent.*
Pictures/ art objects, statuary*
Pictures of student service groups
Plant and trees for interior or exterior use.* (requires approval by Maintenance and Operations)
Playground activities and equipment.
Police or security protection for student body activities* (prior approval is required to pay and reimburse the District. An invoice will be sent to the school by the Accounting & Disbursements Division after services have been rendered. A check must be drawn on the student body account, payable to the Los Angeles Unified School District. Under no circumstances is the check to be made payable to an individual.)
Project reserves (to establish)*

Public address systems (auditoriums/multipurpose rooms)
Publications such as the school newspaper
Purchases made from any District employee (Board Rule 2554)*
Science materials
Self-Insurance Fund payments
Supplies, forms, postage for student body use, exclusively
Supplies/replacement parts for student body-owned equipment
Stenciling equipment etc. to mark student body-owned equipment
Student Body handbooks – Must not be the primary source for instructional or administrative information. Information must be available from District sources at the school.
Structures (Non-Permanent) related to student body activities (not for Capital Improvement Projects)*
Telescopes
Tournament/Competition fees within the State
Welfare – includes expenses that directly help a student carry on work at school such as lunches, clothing, shoes, transportation etc. May not be used for family relief. Welfare involving health services for students should be processed through the PTA health centers or dental clinics. (over \$750 per year, must have prior approval of Student Body Fiscal Services Section)*



THOSE PERMITTED EXPENDITURES MARKED WITH AN ASTERISK AND IN BOLD NEED PRIOR 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 five 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 Request For Authorization form 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 a Request For Authorization form. 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.

Please be aware that expenditure of student body funds for the following items is not permitted:



PROHIBITED STUDENT BODY FUND EXPENDITURES

Any purpose which represents an accommodation, loan, or credit to District employees or persons other than students. (Board Rule 2545)
Articles for the personal use of District employees or other persons.
Conferences
Conferences related to student body activities that do not include students
Contributions to fund-raising drives
Contributions to out-of-school organizations – (except for permitted memorial expenses)
Expenditures for faculty meetings, District employees, includes subscriptions for faculty magazines or books and teacher recognition..
Individual memberships in professional organizations.
Meals and refreshments for employees.
PTA, approved parent group, or Booster Club expenses.
Repair and maintenance and the moving of District equipment and buildings (Note that District funds cannot be used for repair and maintenance of student body-owned equipment)
Basic textbooks and lesson plan books.
Student or Staff Identification cards, student books, teacher/staff pictures
Hand-held radios, cell phones
Salaries for assignments which are the responsibility of the District.
Supplies and equipment for the office.
Warehouse/Discount store memberships (i.e. Costco, Sam's Club, etc.)
The printing of forms or the making of other items for District or outside organizations' use.

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, your Coordinating Financial Manager can provide assistance and guidance to you and your School Administrative Assistant. In addition, 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 and be recorded in the proper account by the school administrative assistant.
- b. Funds collected must be counted in the presence of the person submitting the funds. At no time should cash collections be co-mingled with the petty cash fund.
- c. Collections made by teachers should be turned in daily and be supported with an appropriate student body receipt.
- d. Collections under \$25 should be deposited at the bank each week; those greater than \$25 should be deposited daily.
- e. Receipts must be written to a specific person, not a generic entity such as "students", "student body", etc.
- f. Pre-numbered receipts, prepared in duplicate, must be completed at the time cash or checks are received. The original copy is given to the payer and one copy is retained by the School Administrative Assistant for the student body records.
- g. Receipts should never be erased or altered. If an error is made, the receipt should be marked "VOID", the School Administrative Assistant should retain both copies, and a new receipt should be issued.
- h. Checks should be endorsed immediately upon receipt with the wording "FOR DEPOSIT ONLY"
- i. Personal checks from teachers or other staff members should never be accepted in lieu of the actual cash collections.
- j. 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, approved parent groups, faculty/staff funds, and the school imprest funds.
- k. Whenever there is an admission charge for an activity, one of the following admission controls, in addition to the Perpetual Inventory of Tickets (Form 63.E-61), must be used and the completed report must be kept on file in the school for audit purposes:

- a. House Count – (Form 63.E-65) based on count of attendance. Must be certified by the principal or his/her designee.
- b. Cash Admissions Report (Form 63.E-63) based on collections in the rooms.

Please Note: When using the Perpetual Inventory of Tickets (Form 63.E-61), the first ticket of each roll must be attached to the form. Also, admission tickets must be pre-numbered with the price imprinted.

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 the principal and at least two other District employees should be authorized at the bank.
- 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 by the Federal Savings and Loan Insurance Corporation (FSLIC).
- 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. Share of certificates for funds received or any form of evidence of interest or indebtedness by any credit union in this State, organized under the provisions of Division 5 (commencing with Section 14000) of the Financial Code or the statutes of the United States relating to credit unions insured by the administrator of the National Credit Union Administration or a comparable agency as provided by the state government.
- f. No account or combination of accounts in the same institution should exceed \$100,000.
- g. A duplicate deposit slip which is stamped by the bank teller must be obtained for each deposit and the receipt number(s) must be written on the front of the duplicate deposit slip.
- h. 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.
- i. 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.

- j. If the bank returns a check that has been deposited, such as for non-sufficient funds or a closed account, the school administrative assistant 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 School Administrative Assistant 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 \$100.00.
- 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 principal or his/her designee) 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. 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 17 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.
- c. Supporting documentation should be reviewed prior to signing checks.
- d. Blank checks should never be signed.
- e. Evidence supporting all expenditures must be attached to the check voucher and the documents stamped "PAID".
- f. Properly approved original invoices or receipts are required. To preclude duplicate payments, a vendor's statement must not be used as a supporting document. Cancelled checks do not meet this requirement.
- g. An approved Petty Cash Voucher or Request for Check 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.
- i. Payments must not be made directly from undeposited cash collections.

5. CHECK CASHING AND ACCEPTANCE

- a. Personal checks cannot be cashed for anyone.
- b. Post-dated checks or two-party checks will not be accepted.

6. EQUIPMENT AND INVENTORY

- a. Equipment owned by the student body must be labeled as such.
- b. Equipment owned by the student body must be maintained using student body funds.
- c. Equipment must be labeled so that stolen or lost property can be easily identified and returned to the school's student body.
- d. Wooden or metal equipment may be effectively marked with electric engraving tools.
- e. Expensive items, such as musical instruments, can be marked with a code or initial that is not easily detected – i.e. school location code.
- f. 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.
- g. 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.
- h. Periodic physical inventory of equipment must be done to ensure that the records are kept current.

- i. An annual inventory report must be submitted to the Student Body Finance Section. (Form 30.15)
- j. Self-insurance is carried on student body equipment that is listed on the current annual student body equipment inventory (Form 30.15) However, items purchased after the annual inventory has been submitted are automatically covered.
- k. Equipment removed from student body offices for repair must only be taken by a properly identified person.
- l. Records of the disposition of merchandise must be maintained for auditing purposes.

7. INSURANCE

- a. Self-Insurance Fund (Including Fire)
 - 1. Elementary schools are self-insured for losses on equipment that is listed on the annual inventory, supplies, and cash.
 - 2. There is a deductible of \$1,000 per occurrence on equipment and supplies losses only.
 - 3. The self-insurance fund pays 75% of the deductible on equipment and supply losses.
 - 4. The fund pays 100% of the deductible on cash losses, less \$25 if the loss is in excess of \$100, or less \$10 if the loss is \$100 or less.
 - 5. Claims are initiated with a theft/loss report from the School Police Department.
 - 6. 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.
 - 7. 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.
 - 8. Premium payments are based on an analysis of the previous years' losses and available funds, and each elementary school contributes an equal amount that is used to pay claims. The Student Body Finance Section should bill each school's student body once a year, however subsequent billings may be needed as losses/claims increase.

- 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.

- c. Comprehensive Liability Insurance
 - a. Liability insurance pays for legal representation of the student body in damage suits or where damages are awarded against the student body or its representatives.



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

THE PRINCIPAL IS RESPONSIBLE FOR RESPONDING TO AUDIT REPORTS REGARDING STUDENT BODY FUNDS.

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



In addition to safeguarding student body assets, you are responsible for properly accounting for those assets. This section provides the general accounting policies and procedures that you and your school administrative assistant 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 to benefit a student body activity and/or to augment/enrich the ongoing instructional program.
 - a. General student body funds **may not** be transferred or credited to any trust accounts.
 - 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. The maximum amount of surplus (excluding project reserves, liabilities, inventory and trust accounts) that may be held in an elementary student body account at the end of the school year shall not exceed \$2,500, plus \$3.00 per student based on the norm day enrollment report prepared by the Attendance & Enrollment Section for the previous year. Fundraising which would result in excessive augmentation and enrichment for individual schools should be avoided.

2. **Project Reserve Accounts** – student body funds that are allocated and earmarked for certain specific purposes. Reserve accounts may also be established when gifts of money are received or when funds are transferred from the surplus to accomplish a specific purpose.
 - a. Reserve accounts need to be approved by the principal and the Student Body Finance Section by submitting a Request For Authorization form.
 - b. The future project for which the funds are set aside must be reasonably expected to materialize within a three-year period. The principal 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. Clearing account expenditures must not exceed the amount available in the clearing account. 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 as follows:
- a. Lost and damaged library books.
 - b. Lost and 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. Sanitary supplies.
 - g. District supplies used for student body purposes or personal projects.
 - h. Personal telephone calls.

All the above collections should be deposited in a clearing account on the student body books. 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 by December 31st and June 30th of each year.

4. **Trust Accounts** – monies recorded in the student body books that are held for a special purpose, such as a project reserve.
 - a. Trust fund expenditures must not exceed the amount available in the trust funds.
 - b. Trust funds may only be used for the purpose for which they are held.
 - c. Funds in trust accounts **cannot** be “borrowed” from one trust account to cover another account.
 - d. Trust fund balances should never be considered as part of the available cash of the general student body funds.

Approved Parent Group

- 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”.

RECORDING OF STUDENT BODY FUNDS

Student body accounting transaction must be recorded on a daily basis. Please refer to the “Elementary Student Body Ledger – Posting Instructions” for detailed information on how to correctly record transactions.



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

TYPES OF REQUIRED STUDENT BODY REPORTS

The School Administrative Assistant 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 for review and approval. Special year-end closing procedures can be found in the Year-End Closing bulletin issued by the Student Body Finance Section.

1. Monthly Reports (to be kept at school)
 - a. Trial Balance
 - b. Statement of Student Body Financial Condition
 - c. Bank Reconciliation –
 1. The School Administrative Assistant must reconcile the checking (and savings) account promptly after the close of each calendar month, by verifying the bank statement with the ledger balance and the check stub. The reconciliation shall include an examination of the cancelled check endorsements. The principal must be provided with a copy of the bank statement and also approve the bank reconciliation.
2. Quarterly Financial Reports (copy provided to Coordinating Financial Manager)
 - a. Trial Balance and Bank Reconciliation
 - b. Statement of Student Body Financial Condition
 - c. Financial Statement of Fund Raising Activity
 - d. Copy of Bank Statement

Reports listed must be completed and submitted to the Student Body Finance Section at of the close of December, March and June. The December and March reports are due no later than 15 calendar days after quarter's closing date. The June report for single track schools is due one week prior to the School Administrative Assistant's leaving for summer break. For multi-track schools the report is due by mid-July. If schools are delinquent in submitting their financial reports, the appropriate Local District Superintendent will be notified. Failure to submit required reports within the specified time period may result in disciplinary action.

3. Sales & Use Tax Reports (**Only for those schools that have a Retail Seller's Permit**)–
 - a. Must be prepared and submitted to the State Board of Equalization by January 31 of each year in order to avoid penalties and interest charges. The Principal could be held responsible for these charges.
 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. To determine sales tax when sales tax is included in gross sales, multiply gross sales by the applicable percentage. The Student Body Finance Section will provide the applicable rate.
4. 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.
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 tax collected from all jointly conducted activities held on school grounds by the student body and/or approved parent group, should be carried on the student body books until remitted to the State Board of Equalization, if the school has a Retail Seller's Permit. If not, the school should make arrangements for the vendor to collect and remit sales tax to the State.
7. When 100% of the profit is retained by the approved parent group, the parent group must take care of the sales tax payments to the State.
8. 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.

RETENTION AND DISPOSITION OF STUDENT BODY FINANCIAL REPORTS

1. All accounting records, such as receipt books and disbursements records, journal entries, ledgers, 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. However, no records should be destroyed until audited by the Office of the Inspector General.
3. All books and records pertaining to student body transactions should be kept in a locked cabinet.
4. Records should be organized in a red rope folder as follows:
 - a. Label folders in BLACK or BLUE ink and use one folder for each fiscal year.
 - i. Voucher Disbursements
 - ii. Bank Statements & Deposit Slips
 - iii. Requests For Authorization
 - iv. Fund Raising Financial Statements

- v. Quarterly Reports: Trial Balance & Bank Reconciliation, Statement of Student Body Financial Condition
- b. Label folders for extra forms in RED
 - i. Request For Authorization
 - ii. Fund Raising Financial Statements
 - iii. Donations (Bulletin C-66, Attachment A)
 - iv. Voucher Disbursements

YEAR-END ACCOUNTING PROCEDURES

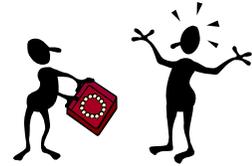
The following items summarize the procedures that must be used to close the student body books at the end of a fiscal year:

1. Collect all monies and deposit no later than June 30th.
2. Pay all approved bills that occurred within the fiscal year.
3. Close the petty cash fund for single track and replenish the petty cash fund for a multi-track schools. Refer to the Petty Cash Fund section on page 26 for further information.
4. The Clearing Account should have a zero balance. If it does not, an explanation as to why should be indicated in the ledger. Refer to the Clearing Accounts section on page 31 for further information.



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 – 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 elementary school related to augment/enrich the instructional program or for student body activities. Gifts/donations to the school must be made according to the policies in Business Services Division, Bulletin No. C-66, titled “Donations”. 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. 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. However, 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 must be completed. Advice on such sales can be obtained from the Student Body Finance Section.

3. Cash Donations from the Student Body

The Student Body may make cash gifts for the following:

 - a. Gifts to another school’s student body in the District.
 - b. Gifts to the PTA for child welfare.

Transfers of Student-Body Assets

There may be certain circumstances when student body-owned *equipment* and *other non-cash items* can be transferred to the District. For non-cash donations/transfers to the District, the following procedures and polices 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 form.
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 form 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, provided that a Request For Authorization is completed.
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 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.
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 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.

If requested by the affected schools:

1. A computation will be made by the Student Body Finance Section to determine each student's share of ownership in the surplus and reserves in their school of origin.
2. The amount transferred to the receiving school will be equal to the total 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) and the Student Body Finance Section.



ANY DONATIONS, GIFTS, TRANSFER OF ASSETS, ETC., TO OR FROM THE STUDENT BODY MUST BE APPROVED BY THE PRINCIPAL AND BE DOCUMENTED ON A "REQUEST FOR AUTHORIZATION" FORM.

Student Body Funds – Yearbooks....Additional Information



Some elementary schools will contract with a publication company and/or photographer to provide services to the student body. This section describes the policies and procedures, as well as the responsibilities of involved parties 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.

GENERAL POLICIES AND GUIDELINES FOR YEARBOOKS

1. Yearbooks are optional for elementary schools.
2. Yearbooks may be used as a fundraiser for the student body, PTA, or approved parent groups. **However, sales must be on a pre-paid basis.**
3. 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.
4. The principal/designee, photographer, and publisher should meet sometime during the prior year to discuss procedures, contractual agreements, individual responsibilities, and other phases of the yearbook production.
5. The price, size, number of pages (color vs black and white), number of yearbooks, etc., should be agreed upon by the principal and publisher prior to signing the yearbook contract. Co-signers of the contract should include the principal and publisher.
6. 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.
7. 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 principal. A sample advertising contract can be found in the appendix of this publication.
8. The yearbook should be priced as low as possible so it is within reach of a majority of the students at the school.
9. Yearbook sales may be scheduled throughout the year at the discretion of the principal.
10. 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.
11. 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.

12. No discounts or gratuities may be given by the vendor to students, to the student body organization, or to school personnel. However, a copy to the school library may be provided. Anyone desiring a yearbook must pay regular price at the time orders are taken.

PUBLISHER'S RESPONSIBILITIES WITH REGARD TO THE YEARBOOK

The publisher is responsible for:

1. Producing high-quality yearbooks consistent with industry standards.
2. Delivering the yearbooks to the school office in individually labeled boxes for each class together with the corresponding list of students ordering yearbooks. (Teachers will distribute the yearbooks to pupils to take home.)
3. 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.
4. Accepting an agreement as being valid only when accompanied by a properly signed agreement from the principal.
5. Attending a meeting early in the Fall with the principal, and photographer to preplan the details of the publication and its delivery.
6. Meeting all deadlines and delivery dates.
7. Delivering all necessary kit materials and instruction manuals for book preparation.
8. Delivering take-home notices to facilitate the sale of yearbooks.
9. 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.
10. Guaranteeing any loss which may occur due to undelivered orders.
11. Guaranteeing, unconditionally, all work and service to each individual purchasing a yearbook.

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 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.

3. Attend a meeting with the principal, and yearbook publisher to preplan the details of the publication and its delivery.
4. Set dates for the taking of the portraits prints can be sent to the publisher in time to meet yearbook deadlines.



ALL ELEMENTARY YEARBOOK SALES MUST BE DONE ON A PRE-PAID BASIS.

SAMPLE YEARBOOK AGREEMENT

This agreement, enter 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 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

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

Date

Date

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 Romer
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 ELEMENTARY 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

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

1. The principal or his/her designee 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 school site for audit purposes.
2. 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.
3. 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 \$100,000 to \$300,000 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.
4. A list of student names and addresses compiled from District records may not be released to the photographer.
5. All monetary collections on school grounds for photography shall be deposited with the School Administrative Assistant.
6. Photographer must photograph each member of the class. Photograph envelopes must have instructions printed on the outside.
7. Envelopes must be boxed by class for teachers to distribute to students to take home.
8. The teacher of each class shall receive one complimentary group picture of the class print.

9. School office shall receive a complimentary folder of all prints and, if desired, a miniature portrait of each child photographed.
10. 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 designated in an approved contract. This commission must be deposited into the general student body account. 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 SCHOOL ADMINISTRATIVE ASSISTANT.

PHOTOGRAPHER'S RESPONSIBILITIES

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 the principal.
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. A time schedule of at least 20 minutes per class is advisable
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 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 portrait of each student
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 student, 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 guarantee unconditionally all work and service to each student, as well as to the school;
7. To be responsible for any loss which may occur in undelivered orders;
9. 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.

THE STUDENT BODY AGREES:

1. To give the photographer reasonable notice as to when his services will be required;

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

Need Help?...Boosters, PTA's, Approved Parent Groups



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. This section describes those groups and provides guidelines for their operations.

Parent-Teacher Associations and Approved Parent Groups

PTA's and approved parent groups (PTO's) are organizations that are separate legal entities from the District. Prior to any involvement with one of these organizations, the school administrator should ensure that the organization has provided the school with appropriate documentation showing their independent legal status, i.e. nonprofit or 501 (c) (3) status. A copy of the bylaws is not sufficient documentation. In addition, these organizations are required to have sufficient liability insurance to operate their organization and meet the District's minimum insurance requirements. Each group should contact the Office of Risk Management & Insurance Services (ORMIS) for current insurance requirements. ORMIS suggests that PTA's and PTO's contact a commercial insurance agent to discuss securing liability insurance for their organization. Other possible resources can be found at www.ptoinsurance.com and www.ptotoday.com.

For "Special Events", the District has an underwriting facility that allows for the purchase of a reasonably priced special events liability policy to cover the specific event. PTA's and Approved Parent Groups (PTO's) should contact the Office of Risk Management & Insurance Services at (213) 241-3987 for further information.

The PTA is an auxiliary organization to public schools. It is made up of parents, teachers, and community people who all work together for the best interest of the children. PTA's are established in accordance with State regulations. A PTA may make a monetary or an approved non-monetary gift to the ASB. Gifts require the submission of a "Request for Authorization" form to the Student Body Finance Section, as well as to the PTA District Office at least 30 days prior to an expenditure of funds.

An Approved Parent Group is an organized group of people, other than the PTA, that must conform to the regulations (described above) prescribed by the District. The objectives and purpose of the Approved Parent Group must relate to the health and welfare needs of public school children. An Approved Parent Group must abide by the following guidelines:

- a. The group shall be non-partisan and non-sectarian in membership and purpose.
- b. Membership in the group must be open to all parents who have children in the school, to school staff, and school site administrators.
- c. Any membership fee must be a reasonable amount.

- d. The officers of the group must be elected annually by popular vote.
- e. The principal of the school shall be a member of the group's Executive Committee.
- f. Robert's Rules of Order or a similar code shall govern the procedures of the group. Minutes of the meeting must be kept and read for approval at succeeding meetings. Action taken by the Executive Committee shall be reported to the membership at large.
- g. All Regular, Executive Committee, or Committee meetings which involve the participation of any school personnel shall be held at the school. The principal must approve any exceptions.
- h. The principal shall approve speakers and entertainers who are invited to appear before the Approved Parent Group and/or students.
- i. New schools are required to observe a six-month waiting period prior to the formal organization of an Approved Parent Group.
- j. Approved Parent Groups shall be subject to standards and procedures with regard to finance as are stipulated by the Student Body Finance Section.

An Approved Parent Group may make a monetary or an approved non-monetary gift to the ASB. Gifts require the submission of a "Request for Authorization" form to the Student Body Finance Section.

Both the PTA and Approved Parent Group can have "cooperative activities" with the Associated Student Body. A cooperative activity is one in which the students participate with either the PTA or the Approved Parent Group in a fund-raising activity through planning, conducting and/or sharing of proceeds. Approval for the cooperative fund-raising activity must be obtained in advance using the "Request For Authorization" form, and the roles and responsibilities of the parent group and student body must be clarified prior to any joint activity.

However, while both groups are allowed to engage in cooperative activities, **a school can only have either a PTA or an Approved Parent Group – NOT BOTH.**

Proceeds from a public appeal fundraising activity may be credited to the student body or the PTA/approved parent group, or shared between the student body and the PTA/approved parent group. This distribution of proceeds should be stated on the "Request For Authorization" form prior to the fundraiser being held. Proceeds **may not** be credited to a student body club or to a booster club.

Funds raised through a cooperative activity with an approved parent group must initially be carried on the student body books. However, after all expenses are paid, and the profits of the fundraiser determined, a student body check must be sent to the approved parent group (PTO) for its share of the profit. The student body share of funds raised through a cooperative activity with an approved parent group must remain on the student body books.

Due to this change in past policy, there may be funds belonging to an approved parent group (PTO) that are currently carried on the student body books. These funds must be either closed out to the student body surplus or deposited in the organization's own bank account, based upon the mutual agreement between the school principal and the approved parent group members. If the parties involved cannot reach a satisfactory agreement, the final decision is made by the principal. If the approved parent group's (PTO) members do not want to set up a separate legal entity, they have the option of joining the PTA or volunteering to assist with fundraisers on behalf of the student body.

As always, contributions and participation by students and employees in a fundraising activity must be entirely voluntary.

The PTA or approved parent group, as separate legal entities, must review and approve any student body fund-raising activity separate from the student body review and approval process.



A SCHOOL CAN HAVE AN APPROVED PARENT GROUP OR A PTA, BUT NOT BOTH.

BOOSTER CLUBS

Booster Clubs and other non-school organizations/groups, other than the PTA and Approved Parent Group, are considered to be separate entities. Booster Clubs can raise funds for a school, but unlike a PTA or an Approved Parent Group, **they cannot conduct joint fundraising activities with the student body.**

Booster Clubs must follow the guidelines listed below:

1. Booster Clubs must be properly organized under the laws of the state, county, and city. They must raise funds independently of the ASB, just as a Kiwanis Club, Lions Club, Chamber of Commerce or other professional organization raises funds.
2. Booster Clubs are separate legal entities from the District. Prior to any involvement with a Booster Club, the school administrator should ensure that the organization has provided the school with appropriate documentation showing its independent legal status.
3. A Booster Club is required to have sufficient liability insurance to operate its organization and meet the District's minimum insurance requirements. The Office of Risk Management & Insurance Services (ORMIS) can be contacted at (213) 241-3987 for current insurance requirements. ORMIS suggests that a Booster Club contact a commercial insurance agent to discuss securing liability insurance for their organization.

4. Booster Clubs wishing to use District facilities need a Civic Center permit under provisions of Board Rule 1301-02. Any services of classified staff must be paid for by the Booster Club. For “Special Events”, the District has an underwriting facility that allows for the purchase of a reasonably priced special events liability policy to cover the specific event. Boosters Clubs should contact the Office of Risk Management & Insurance Services at (213) 241-3987.
5. Students or staff assisting with a Booster Club activity shall not interfere with the instructional program.
6. The providing of information, or advertising of activities, or the selling of Booster Club products shall not interfere with student body fundraising activities or other student body activities and **shall not take place on school grounds during the school day.**
7. Booster Clubs that wish to donate monetary and non-monetary items to the student body must do so by submitting a “Request for Authorization” form to the Student Body Finance Section.
8. No booster club may sell refreshments to the general student body at school events and retain the profits, except on a concession basis with a commission paid to the student body. This commission must be approved in advance by the principal.



BOOSTER CLUB FUNDS MAY NOT BE KEPT ON OR PROCESSED THROUGH THE STUDENT BODY BOOKS.

FOUNDATIONS

All funds received from foundation require Board of Education approval before acceptance per Board Rule 2537. A “Request for Authorization” form must be submitted to the Student Body Finance Section prior to acceptance as well. Expenditures may only be made from these funds in accordance with the agreement with the donor and the District administrator in charge of the fund, and in accordance with procedures governing the expenditure of student body funds.

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. Responding to audit reports on student body operations.
3. 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.)
4. Ensuring that the amount of surplus does not exceed the prescribed limits as stated in this publication.
5. Ensuring that no group other than the student body is soliciting students on campus during the school day. (Education Code 51520 prohibits teachers and parent groups from soliciting on campus during the school day.)
6. Ensuring that all moneys collected from students are deposited through the School Administrative Assistant.
7. The supervision of the School Administrative Assistant.

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 Administrative Assistant 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, and approving each month's reconciliation.
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 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 receipt or that is over a day old should be questioned.

6. Do not sign checks without reviewing supporting documentation. (A request for a check is not considered supporting documentation.)
7. Pay particular attention before approving checks that are made payable to the School Administrative Assistant or other office employees.
8. Ensure that the School Administrative Assistant is posting transactions on a daily basis.
9. Make sure that all collections are supported by collection receipts.
10. Advise teachers that they should insist on receiving a receipt each time cash collections are turned in to the School Administrative Assistant.
11. Advise teachers that collections should be turned in at least weekly, the last day of the month, and always before going off track.
12. Remember that personal checks should never be accepted in lieu of cash collections.
13. 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 SCHOOL FISCAL SERVICES DIVISION WILL PROVIDE SUPPORT, THROUGH ITS COORDINATING FINANCIAL MANAGERS TO HELP YOU ENSURE THAT YOUR SCHOOL'S STUDENT BODY OPERATIONS ARE IN COMPLIANCE. DIVISION STAFF CAN PROVIDE TRAINING, REVIEW REQUIRED REPORTS, AND ASSIST YOU WITH ANY QUESTIONS THAT YOU MAY HAVE RELATED TO STUDENT BODY.

Student Body Funds – Special Notes for School Administrative Assistants



The school's School Administrative Assistant maintains the records regarding student body activities. Listed below are typical duties related to student body that are expected of the School Administrative Assistant.

1. Meeting on a regular basis with the principal to discuss student body 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. Keeping the principal informed as to the financial condition of the student body account during the school year.
5. Maintaining control of all tickets, receipt books, and other financial documents.

When it comes to student body fundraising raising activities, the School Administrative Assistant 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 (for those schools with a Retail Seller's Permit) must be paid through the student body books to the State Board of Equalization.
4. Cash controls must be established for admission events.
5. 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 SCHOOL ADMINISTRATIVE ASSISTANT 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 regarding student body activities.
2. Providing technical supervision, training, and assistance to School Administrative Assistants with regard to student body activities. (The school principal or his/her designee is responsible for the administrative supervision of the School Administrative Assistant.)
3. Enforcing student body 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 Director of the School Fiscal Services Division for discussion with the appropriate Local District Superintendent.
4. Assisting the school principal in correcting any student body exceptions noted in an audit report or a Student Body Finance Section review. Unresolved exceptions will be referred to the appropriate Local District Superintendent.

APPENDIX

**APPLICATION FOR TRANSFER OF STUDENT BODY OWNED MATERIELS
TO THE LOS ANGELES UNIFIED SCHOOL DISTRICT**

The Student Body of _____ Date _____
School requests the transfer of ownership of
the following materiel to the Los Angeles Unified School District:

(Before filling in blanks, read instructions and conditions below)

	QUANTITY	LIST SIMILAR ITEMS ON SAME SHEET ITEM	DESCRIPTION	MAKE	MODEL	SERIAL	DATE OF PURCHASE	ESTIMATED PRESENT VALUE
1.								
2.								
3.								

INSTRUCTIONS:
 1. One item to section. Do not attach itemized sheets.
 2. Materiels must be available for inspection by Maintenance & Operations Branch at anytime after request for transfer is made.
 3. After notification of acceptance by Board of Education is received, remove decals designating student body ownership and note *date and transfer of ownership* to District on school inventory records.

CONDITIONS:
 1. District reserves right to move materiels which have been transferred to district by student body.
 2. Materiels will be accepted only if equal in quality to that normally provided by District.
 3. Gifts to the District by a student body must conform to guidelines in Publication 464, 465 & 469.

Student Body Board of Finance, or Student Council:
(Secondary schools only)

 Approved in meeting of _____, 20____

 Student Council Representative Title

Recommended: _____
 Financial Manager (Secondary and Adult schools only)

 Approved: _____
 Signature of Principal

(After each signing return form to Student Body Finance Section)

MAINTENANCE & OPERATIONS BRANCH	CONTRACT AND INSURANCE SERVICES BRANCH #	STUDENT BODY FINANCE SECTION
1. Approved _____ Denied* _____ Signed _____ Section: Date:	Approved _____ Denied* _____ Signed _____ Section: Date:	This is to certify that the Board of Education has Accepted materiels approved above. Student body funds may no longer be used for insurance and maintenance of these items. Assigned List No. _____ By: _____ Date: _____
2. Approved _____ Denied* _____ Signed _____ Section: Date:	Approved _____ Denied* _____ Signed _____ Section: Date:	
3. Approved _____ Denied* _____ Signed _____ Section: Date:	Approved _____ Denied* _____ Signed _____ Section: Date:	

**If denied, please indicate on reverse side by item number reason for denial*

**LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION**

Date _____

CHECK VOUCHER FOR DISBURSEMENT

Elementary School _____

INSTRUCTIONS: Complete this form for each check issued and staple sales receipt or invoice below. File by check number.

Check written to _____

Amount \$ _____ Description _____

Date of Check _____ Check # _____

Check if Applicable:

District Funds

Imprest Funds - IMA Account # _____

Student Body Funds

- Equipment
- Student Body Activity Supplies & Expenses
- Augmentation & Enrichment Supplies & Expenses
- Trust Accounts
- Other _____

APPROVED: _____
Principal's Signature

Date

Rev. 08/06

LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION
FUND RAISING FINANCIAL STATEMENT

School Tel.# _____
Local District _____
Date _____

_____ Elementary School (STUDENT BODY)

Type of Fund Raiser _____ was held on (date) _____

=====

INVENTORY CONTROL OF MERCHANDISE

	<u>Units</u>	<u>Unit Sale Price</u>	<u>Amount</u>
PRE-ORDER \ PRE-PAID MERCHANDISE:			
1. Initial Pre-paid order	_____		
2. Additional Pre-paid merchandise . . .	_____		
3. Gratis from Vendor	_____		
4. TOTAL	_____	x \$ _____	=\$ _____
DEDUCT			
5. Returns	_____		
6. Damaged	_____		
7. Gratis to Student Helpers	_____		
8. Thefts SS# _____	_____		
9. Accounts Receivable (NSF checks)	_____		
10. TOTAL DEDUCTION	_____	x \$ _____	= \$(_____)
11. TOTAL UNITS SOLD	_____	x _____	=\$ _____
12. TOTAL MONEY COLLECTED PER RECEIPTS			=\$ _____
13. SHORT/OVER – EXPLAIN _____			=\$ _____

=====

DISTRIBUTION OF NET PROFIT

Student Body % _____ \$ _____ PTA OR APPROVED PARENT GROUP % _____ \$ _____

Prepare within 30 days after
event and distribute copies to:
Coordinating Financial Manager
School Files

Coordinating Financial Manager Date

Signature of Principal Date

Form 37-ES (REV. 08/06)

FUND RAISING FINANCIAL STATEMENT
STUDENT BODY FINANCE SECTION

INSTRUCTIONS

Complete the Statement as follows:

Heading

1. School Name
2. Date Report Prepared
3. Local District
4. Type of Fund Raising Activity (e.g. Drive, T-Shirt Sale, etc.)

INVENTORY CONTROL OF MERCHANDISE SECTION

I. MERCHANDISE AVAILABLE FOR SALE:

ADD

1. Initial Pre-paid order
2. Additional pre-paid merchandise.
3. Gratis from vendor - List total free units given as selling incentives.
4. Multiply "TOTAL" times selling price to obtain the amount.

II. DEDUCT

5. Returns - List units returned to Vendor.
6. Damaged - List damaged units returned.
7. Gratis to Student Helpers – List free units given to student helpers.
8. School Police, Theft Report Number (SS#) – List all units stolen for which a School Police Report was filed and include Police Section report number.
9. Accounts Receivable - List units when checks are returned by the bank.
10. Total deductions – show totals No. 5 thru 9
11. Total units sold times selling price to obtain the amount.(subtract total of line 10 from Line 4)
12. Total money collected per receipts.
13. Short and Over – Subtract 12 from 11. Difference should be explained.

DISTRIBUTION OF NET PROFIT SECTION

The percentage of net profit must be in accordance with the agreement shown on the "Request for Authorization". Multiply that percentage by the Net Profit to determine the amount to be distributed to the Student Body and/or the PTA/Approved Parent Group.

GUIDELINES FOR RECORDING STUDENT BODY TRANSACTIONS

Column	Accounts	Debit Amounts	Credit Amounts
A	Date		
B	Cash Collections (record receipt numbers in column provided)	Receipts Issued	Total of receipts included in deposit
C	Short and Over	Shortage if deposit is less than total of receipts issued	Overage if deposit is greater than total of receipts issued
D	Checking Account (record check numbers)	Bank deposits	Check issued, bank charges
E	Description	From whom received or to whom paid, for what	
F	Other Cash Funds	Checks issued to established or increase petty cash fund, savings account, or investments	Receipts issued for return or decrease of petty cash balance, savings accounts, or investments
G	Clearing and Board of Education Accounts	Checks issued for District owned instrument rental, camp fees, Consolidated Charitable Campaign, remittance to Board of Education for damaged textbooks, phone collections, sanitary supplies, etc.	Collections for district owned instrument rentals, camp fees, Consolidated Charitable Campaign, Board of Education damaged property, damaged textbooks, sanitary supplies, etc.
H	Sales Tax Payable	Remittances to State Board of Equalization for sales and use taxes collected during the calendar year	Collections of sales tax on taxable sales and use tax on taxable out-of-state purchases

Columns	Accounts	Debit Accounts	Credit Accounts
I.	Entertainments	Payments of expenses for bazaars, festivals, movies, student parties, etc., share of profit paid out	Collections from bazaars, festival, and movies, share of profit received
J	Salvage Drives	Payment of expenses for paper, rag, and aluminum can drives, share of profit paid out	Collections from paper, rag, and aluminum can drives, share of profit received
K	Special Sales (All types)	Payment of expenses for fundraising drives, food sales, book fairs, ID tags, etc., share of profit paid	Collections from fundraising drive sales, book fairs, ID tags, T-shirts, etc., share of profit received
L	Miscellaneous	Expenses paid	Collections
M	e.g., school newspaper, reserves, welfare, etc.	Expenses paid	Collections
N	Augmentation and Enrichment Expense	Expenses paid such as workbooks, weekly reader, etc.	
O	Equipment Purchases	Payments for items having a useful life of over two years; equipment such as musical instruments, radios, projectors, pictures, and draperies	
P	General Student Body Expenses and Income	Payments of general student body expenses; e.g., decorations, books, repair of equipment, hospitality, insurance, or other charges unless separate column is used	Rental of student body owned instruments or other equipment, gifts and other income unless separate column is used

Columns	Accounts	Debit Amounts	Credit Amounts
Q	Explanation notes for Columns P and R		
R	Year-end Adjustments	Expenses from prior year	Income from prior year
S	Student Body Surplus	Net loss for year	Net profit for year

Only operating accounts are closed to Student Body Surplus at the end of the school year. Trust accounts and reserve accounts are carried forward.

LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION

RETAIN IN SCHOOL

HOUSE COUNT

EVENT _____

DATE OF EVENT _____

1) Money collected
Per Receipt No. _____ Date _____ \$ _____ *

2)	Number of Admissions	Rate	Amount
	_____	_____	\$ _____
	_____	_____	\$ _____
	_____	_____	\$ _____
		TOTALS	\$ _____ *

*Explain any difference: _____

I certify that this is an accurate statement of the attendance and cash received for this event.

PRINCIPAL

DATE _____

SCHOOL

Form 63.E-65 Rev:08/06



DIVISION OF RISK MANAGEMENT AND INSURANCE SERVICES

INSURANCE CHECKLIST

This is a guideline for activities, events and programs to protect the safety of students, school site administrators, and District. If you have any questions regarding the below guidelines, please contact Margoth Alfaro at (213) 241-3987 or margoth.alfaro@lausd.net.

FIELD TRIPS

FOLLOW GUIDELINES SET FORTH IN THE SCHOOL JOURNEY/FIELD TRIP HANDBOOK AND OTHER DISTRICT POLICY

NEW FIELD TRIP SITE MUST MEET THE FOLLOWING TO BE ADDED TO THE APPROVED SITE LIST:

- Must complete Request to Add New Site to Approved Site List
- Enter into Memorandum of Understanding with the Los Angeles Unified School District
- Meet District Insurance requirements
- Meet District safety standards
- Meet applicable city, county and state laws and codes
- Have appropriate permits and license to operate a business
- Meet appropriate criteria for field trip activities

LEASING & ASSET MANAGEMENT/CIVIC CENTER PERMITS

REAL ESTATE/CIVIC CENTER PERMITS MINIMUM INSURANCE LIMITS FOR EVENTS:

INSURANCE LIMITS

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

- PARKING LOT USE:** Special Event Liability Insurance Program via Driver-Alliant does not cover rental of the parking lot for overflow parking, therefore lessor must have own insurance.

INSURANCE LIMITS

SELF-PARKING - use minimum limits above

- Lessor must sign a statement indicating that parking will be self-parking

VALET SERVICES

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

GARAGE/GARAGE KEEPER POLICY

Body Injury & Property Damage	\$1,000,000
Garagekeeper's liability	1,000,000
Physical Damage	500,000

COMMERCIAL AUTO POLICY

Combined Single Limit	\$1,000,000
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CONCERTS (Non-Instructional Time)

INSURANCE LIMITS:

COMMERCIAL GENERAL LIABILITY

INSURANCE CHECKLIST - RISK MANAGEMENT Rev. 2/17/06
 Please contact Margoth Alfaro at (213) 241-3987 for assistance with these guidelines.
 Page 1 of 5

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

- Lease agreement via Leasing and Asset Management – Real Estate
- Indemnification
- Facilities Approval
- Maintenance & Operation Approval
- Environmental Health & Safety Approval
- Parental Notification & Permission

o ANIMALS

INSURANCE LIMITS:

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

LICENSE/CERTIFICATES (Must be submitted to Risk Management for review and approval)

- United States Department of Agriculture, license Class C Exhibitor
- United States Department of Agriculture, Inspection Report
- County of Los Angeles (or Other) Public Health License
- Certification of Vaccination from Veterinarian

- HEALTH FAIRS

INSURANCE LIMITS

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

MEDICAL MALPRACTICE INSURANCE

Each Claim	\$1,000,000
General Aggregate Limit	\$3,000,000

WORKER'S COMPENSATION

STATUTORY

Employer Liability	\$1,000,000
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*Sole proprietors with no employees are exempt from providing WC coverage, but must provide a signed waiver statement.

HEALTH FAIR GUIDELINES AND WAIVERS:

- Medical licenses for all physicians providing medical diagnosis
- Medical malpractice insurance covering all physicians and medical assistants
- Health Fair will not be a school sponsored event unless sponsored by District
- Event will be held after school hours on a weekend and the organization will need to obtain a short term lease from real estate or go through Civic Center Permits Office to use the facility
- Medical exams will be limited to only peripheral exams (over outer clothing) (some exception may be provided on an individual basis)
- Classrooms will not be converted for medical exams or treatment due to privacy, sanitation and health codes.
- All participants will need to sign a waiver holding the District harmless of any diagnosis received by the physician, organizer, group or medical assistant.
 - Participants Waiver
 - Vendor/Organizer Waiver

o ATHLETIC SPORTS/TOURNAMENTS

- CIF Athletic Tournaments may be covered under the District Self-Insurance program.
 - Athletic Office verification required for school sponsored
 - Application to Participate in Sanction Tournament
 - Application to Host Tournament

INSURANCE CHECKLIST – RISK MANAGEMENT Rev. 2/17/06

Please contact Margoth Alfaro at (213) 241-3987 for assistance with these guidelines.

Page 2 of 5

- o Cheerleading (not a CIF sport): Required prior approval for Special Event Liability Program

INSURANCE LIMITS:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

- WAIVERS REQUIRED:
- o Participants Waiver
 - n Vendor/Organizer Waiver

- o CARNIVALS, FAIRS, FOOD VENDORS (NOT PURCHASING CONTRACTS THROUGH CONTRACT ADMINISTRATION BRANCH OR PROCUREMENT SERVICES)

INSURANCE LIMITS:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

- WAIVERS REQUIRED:
- o Participants Waiver
 - o Vendor/Organizer Waiver
 - n OEH&S Checklist for Carnivals etc.

*Risk Management and OEH&S must review and approve inflatable equipment prior to use

- o INFLATABLE EQUIPMENT

INSURANCE LIMITS:
ORGANIZER:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

INFLATABLE EQUIPMENT VENDOR:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$2,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

- GUIDELINES AND WAIVERS:
- o Some inflatable equipment is unsafe and not authorized for use on school grounds, therefore must submit pictures for review and approval by Risk Management and OEH&S.
 - o Participants Waiver
 - o Vendor/Organizer Waiver
 - n OEH&S Checklist for Carnivals etc.
 - o Inflatable Equipment Vendor required to meet above insurance limits as well as event organizer

- o FIREWORKS

INSURANCE LIMITS:
EVENT ORGANIZER:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$3,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	3,000,000

INSURANCE CHECKLIST – RISK MANAGEMENT Rev. 2/17/09
Please contact Margoth Alfaro at (213) 241-3957 for assistance with these guidelines.
Page 3 of 5

Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

PYROTECHNIC
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$5,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	5,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

GUIDELINES AND WAIVERS:

- Compliance with CEH&S checklist
- Security needs be collaborated with LAJSD police. Security issues must be addressed and resolved to the satisfaction of the LAUSD school police
- Fire Dept./Fire Marshal coordination
- Organizer Waiver
- Pyrotechnic Waiver

□ **AQUATIC ACTIVITY/SWIMMING POOL**

INSURANCE LIMITS:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$5,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	3,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

COMMERCIAL AUTO POLICY
 Combined Single Limit \$1,000,000

WORKER'S COMPENSATION STATUTORY
 Employer Liability \$1,000,000

GUIDELINES AND WAIVERS:

- Sufficient lifeguard supervision required
- Waivers may be required
- Certain activities may not be permitted due to risk and safety concerns, such as, but not limited to, kayaking, snorkeling, and such.

□ **BOATING ACTIVITY**

INSURANCE LIMITS:
COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$5,000,000
Products & Completed Operations	1,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	3,000,000
Fire Damage (Any One Fire)	50,000
Medical Payments (Any One Person)	5,000

COMMERCIAL AUTO POLICY
 Combined Single Limit \$1,000,000

WORKER'S COMPENSATION STATUTORY
 Employer Liability \$1,000,000

GUIDELINES AND WAIVERS:

- Coast Guard Certification
- Life vests
- Waivers may be required

□ **FILMING SCHOOL SITE ONLY; NO STUDENTS INVOLVED**

- Contact EIDC at 323-957-1000 ext. 141
- Contact name Lorraine Aguilar

□ **FILMING AT SCHOOL SITE, STUDENTS INVOLVED**

- Contact EIDC at 323-957-1000 ext. 141
- Contact name Lorraine Aguilar

INSURANCE CHECKLIST – RISK MANAGEMENT Rev. 2/17/05
 Please contact Margoth Alfaro at (213) 241-3987 for assistance with these guidelines.
 Page 4 of 5

n. Need parent permission slip and release (Office of General Counsel may need to provide input)

n. Issues:

- Compensation?
- Donation?
- Ask for any and all documentation from organizer requesting to film
- How many students?
- How long filming?
- What specific activity is to be filmed?

┆ PROFESSIONAL SERVICE CONTRACTS - BASIC MINIMUM LIMIT REQUIREMENTS , INSURANCE REQUIREMENTS MAY VARY BASED ON CONTRACT (CONTRACTS THROUGH CONTRACT ADMINISTRATION BRANCH OR PROCUREMENT SERVICES)

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$3,000,000
Products & Completed Operations	3,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	100,000
Medical Payments (Any One Person)	5,000

COMMERCIAL AUTO POLICY

Combined Single Limit	\$1,000,000
-----------------------	-------------

**All owned, hired and non-owned autos. If no owned autos only hired and non-owned is required.*

WORKER'S COMPENSATION

STATUTORY

Employer Liability	\$1,000,000
--------------------	-------------

**Sole proprietors with no employees are exempt from providing WC coverage, but must provide a signed waiver statement.*

ERRORS & OMISSIONS (E&O)

Per Occurrence	\$1,000,000
General Aggregate Limit	\$1,000,000

**Professional Liability coverage is required for all professional services and consulting contracts.*

┆ PURCHASING CONTRACTS - BASIC MINIMUM LIMIT REQUIREMENTS , INSURANCE REQUIREMENTS MAY VARY BASED ON CONTRACT (CONTRACTS THROUGH CONTRACT ADMINISTRATION BRANCH OR PROCUREMENT SERVICES)

COMMERCIAL GENERAL LIABILITY

General Aggregate Limit	\$3,000,000
Products & Completed Operations	3,000,000
Personal & Advertising Injury	1,000,000
Each Occurrence Limit	1,000,000
Fire Damage (Any One Fire)	100,000
Medical Payments (Any One Person)	5,000

COMMERCIAL AUTO POLICY

Combined Single Limit	\$1,000,000
-----------------------	-------------

**All owned, hired and non-owned autos. If no owned autos only hired and non-owned is required.*

WORKER'S COMPENSATION

STATUTORY

Employer Liability	\$1,000,000
--------------------	-------------

**Sole proprietors with no employees are exempt from providing WC coverage, but must provide a signed waiver statement.*

ERRORS & OMISSIONS (E&O)

Per Occurrence	\$1,000,000
General Aggregate Limit	\$1,000,000

**Professional Liability coverage may be required for purchasing contracts.*

ORIGINAL--Student
Body Fiscal Services

Los Angeles Unified School District
Student Body Finance Section
INVENTORY OF STUDENT BODY EQUIPMENT
ELEMENTARY SCHOOLS

QUANTITY	ITEMS	MANUFACTURER'S NAME OR MAKE	MODEL	SERIAL NO.	DATE PURCHASED	PURCHASE PRICE
	Cameras					
	Copying Machine (Thermofax, etc.)					
	Draperies					
	Earphones					
	Microphone					
	Musical Instruments &					
	Piano					
	Picture Frames					
	Pictures **					
	Projector					
	Radio					
	Record player					

_____ Date

_____ Elementary School

& Musical Instruments – Show total only. Itemize on separate sheet and attach to inventory.
 **Pictures-- Itemize and attach a sheet for all items valued at more than \$100. All items valued at less than
 \$100 may be grouped together in one total.

Form 30.15
7/06

Page 1

ORIGINAL--Student
Body Fiscal Services

Los Angeles Unified School District
Student Body Finance Section
INVENTORY OF STUDENT BODY EQUIPMENT
ELEMENTARY SCHOOLS

QUANTITY	ITEMS	MANUFACTURER'S NAME OR MAKE	MODEL	SERIAL NO.	DATE PURCHASED	PURCHASE PRICE
	Cameras					
	Copying Machine (Thermofax, etc.)					
	Draperies					
	Earphones					
	Microphone					
	Musical Instruments &					
	Piano					
	Picture Frames					
	Pictures **					
	Projector					
	Radio					
	Record player					

_____ Date

_____ Elementary School

& Musical Instruments – Show total only. Itemize on separate sheet and attach to inventory.
 **Pictures-- Itemize and attach a sheet for all items valued at more than \$100. All items valued at less than
 \$100 may be grouped together in one total.

Form 30.15
7/06

Page 1

**INVENTORY OF STUDENT BODY EQUIPMENT
ELEMENTARY SCHOOLS**

QUANTITY	ITEMS	MANUFACTURER'S NAME OR MAKE	MODEL	SERIAL NO.	DATE PURCHASED	PURCHASE PRICE
	Recorder, Wire or Tape					
	Screens, Picture					
	Television					
	Miscellaneous					

TOTAL \$

Signature Principal/Assistant Principal

Date

Elementary School

LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION

ADJUSTMENT TO INVENTORY OF STUDENT BODY EQUIPMENT

ELEMENTARY SCHOOLS

ADDITIONS: The following items are to be added to the inventory of student body equipment:

QUANTITY	ITEMS	MANUFACTURER'S NAME OR MAKE	MODEL	SERIAL NO.	DATE PURCHASED	PURCHASE PRICE

DELETIONS: The following items are to be removed from the inventory of student body equipment

QUANTITY	ITEMS	MANUFACTURER'S NAME OR MAKE	MODEL	SERIAL NO.	DATE PURCHASED	PURCHASE PRICE

Signature/Principal

Date

Elementary School

Rev: 08/06

**LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION**

**STATEMENT OF
STUDENT BODY FINANCIAL CONDITION**

_____ School As of _____ 20_____

Telephone Number _____

District _____

Item #:

1. CASH BALANCES

Checking Account (Debit Balance-Item D on Trial Balance)	\$ _____	
Undeposited Collections (Debit Balance-Item B Trial Balance)	_____	
Petty Cash, Savings, etc. (Debit Balance-Item F on Trial Balance)	_____	\$ _____

- DEDUCT:
2. BILLS OWED TO OTHERS BY THE STUDENT BODY (Not yet paid at end of month)

Owed			
To	<u>Board of Equalization</u>	for	<u>Sales Tax</u> _____
	<u>Accounts Payable</u>	for	_____
	_____	for	_____ \$ _____

3. AMOUNTS HELD IN TRUST OR RESERVED FOR SPECIFIC PURPOSES
(These accounts should not have debit balances on Trial Balances)

Account			
Name	<u>Clearing</u>		\$ _____
	<u>Trust Accounts in columns L & M</u>		_____
			\$ _____

4. Total Deductions – Items 2 and 3 combined (_____)

5. AVAILABLE CASH – Item 1 less Item 4 \$ _____

6. ADD:

Trust Account with Debit Balances	\$ _____	
Accounts Receivable from Board of Education	_____	
Accounts Receivable from Others	_____	
_____	_____	

7. AVAILABLE CASH, RECEIVABLES, AND INVESTMENTS
Total of Items 5 and 6 _____

REMARKS

Signature

INSTRUCTIONS FOR STATEMENT OF FINANCIAL CONDITION

STATEMENT OF STUDENT BODY FINANCIAL CONDITION

-Use amounts on Trial Balance under Account Balances

- Item 1 - Cash Balances- Record the debit balance in the Checking Account (Col. D) as shown in Trial Balance. This represents amount of cash in the bank at the close of the month after allowing for all checks written. Record the undeposited collections (however, please remember that funds collected should be deposited promptly), petty cash, savings etc.
- Item 2 - Bills Owed by the Student Body – List here any amounts unpaid at the end of the month which have been recorded as payables on the student body record book. Do not include amounts to be paid from balances in Trust and Reserve Accounts listed under Item 3.
- Item 3 - Amounts Held in Trust or Project Reserve – Record credit balances of such accounts as Clearing, Board of Education, Project Reserve (state specific item authorized).
These represent amounts which student body has collected, but is to pay out, or amounts set aside for specific authorized purpose.
- Item 4- Total Deductions – This is the total of Items 2 and 3.
- Item 5 - Available Cash – This is Item 1 less Item 4. It represents the net amount student body cash in the bank and on hand, after allowing for amounts owed to others or set aside for specific purposes. This is one of the figures to be considered in approving additional student body expenditures.
- Item 6- Trust Accounts with Debit Balances, Accounts Receivables. These items should be listed here.
- Item 7 - Available Cash, Receivables, and Investments- Total of Items 5 and 6. This indicates the total of Cash and Investments available, and is one of the figures to be considered in deciding whether the student body has sufficient funds for contemplated expenditures.
- NOTE: Submit as of the close of December, March, and June. Due not later than the fifteenth (15th) of the following month.

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Student Body Finance Section
REQUEST FOR AUTHORIZATION
 Elementary Schools

School: _____ Date: _____
 Local District: _____
 School Telephone: _____

(1) Hold a Fund Raising Activity (_____)
Description/Vendor

from _____ to _____
(Length of drives are 10 days only) Purpose

Distribution of Profit:

Student Body Share _____ % \$ _____ PTA/Parent Group Share _____ % \$ _____
(For festival or any activity involving PTA, file three weeks prior to event.)

Source of Revenue: List catalog name, games, concessions, entertainment, and items to be sold:

NOTE: Schools must have a Retail Sellers Permit to sell taxable items.
 If not, they must have the vendor pay sales tax on their behalf.

If needed:
 Custodial time approved for _____ hours. Cafeteria time approved for _____ hours.

If tickets are used, complete form 63.E.61 Perpetual Inventory of Tickets (see Appendix of Publication 484)
 and either a House Count Form (63.E-65) or Cash Admission Report Form (63.E-63)

(2) Receive a Cash Donation Donor _____ Amount \$ _____
 Use/Purpose _____

(3) Receive a Gift/Purchase Equipment Donor/Vendor _____ Amount \$ _____
 Item _____ Make _____ Model _____
 Serial No. _____ Purpose _____ Amount/Value \$ _____

(4) Set Up a Project Reserve
 Use/Purpose _____ Amount \$ _____

(5) Transfer or Dispose of Student Body-Owned Equipment Recipient _____
(if transferring to District, complete Form 34-EHJ-9)
 Comment _____ Item _____ Value \$ _____

Signature: _____
 Principal Date

Approved: _____
 President, Local PTA or Approved Parent Group Student Body Finance Section Date
(if involved)

Distribution: 2 copies to Student Body Finance Section
If PTA Involved: 4 copies to 10th/31st District PTSA who
 signs & forwards to Student Body Finance Section.

If Approved Parent Group Involved:
 2 copies to Student Body Finance Section.

LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION

REQUEST FOR INSPECTION AND/OR INSTALLATION OF STUDENT BODY EQUIPMENT

TO: DIRECTOR, AREA MAINTENANCE AND OPERATIONS DATE _____

FROM: _____
School Name District Telephone Number

We are considering purchasing _____ or have purchased _____ or have received gift from _____

_____ or
at _____
Vendor School

For safety inspection and/or installation.

Full description, including brand name, model number, and name of item(s):

_____ Modification or installation as indicated below in the amount of \$ _____ approved.

Principal's Signature

TO: PRINCIPAL

- Equipment is a known and approved brand and model number. No further check is necessary.
- A Maintenance & Operations Branch representative will call at your school to determine if the equipment complies with the requirements. It should not be used until he/she has checked it.
- After checking, this equipment does meet requirements.
- Not approved until modified or installed at student body expense as follows:

- Approved after modification.
- Not approved – cannot be modified.

Signature

Date
Original-Area Maintenance & Operations
Duplicate-School File

Revised: 08/06

LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION
STUDENT BODY TRIAL BALANCE AND BANK RECONCILIATION

ELEM. SCHOOL _____

AT CLOSE OF MONTH OF _____ 20__

TRIAL BALANCE

COLUMN LETTER	COLUMN (ACCOUNT) NAMES	ACCOUNT TOTALS		ACCOUNT BALANCES	
		DEBIT	CREDIT	DEBIT	CREDIT
B	CASH COLLECTIONS				
C	SHORT AND OVER				
D	CHECKING ACCOUNT			*	
F	OTHER CASH FUNDS AND INVESTMENTS				
G	CLEARING AND BOARD OF EDUCATION				
H	SALES TAX PAYABLE				
I	ENTERTAINMENTS, BAZAARS, CARNIVALS				
J	SALVAGE DRIVES				
K	SPECIAL SALES				
L					
M					
N	AUGMENTATION & ENRICHMENT EXPENSE				
O	EQUIPMENT PURCHASES				
P	GENERAL STUDENT BODY EXPENSES & INCOME				
R	YEAR-END ADJUSTMENTS				
S	STUDENT BODY SURPLUS (FROM PRIOR YEAR)				
TRIAL BALANCE TOTALS					

BANK RECONCILIATION

NAME OF BANK _____	PERSONS WHOSE SIGNATURES ARE ON FILE AT BANK	NAME _____	TITLE _____
BRANCH _____		NAME _____	TITLE _____
BALANCE PER BANK STATEMENT _____ 20__			\$ _____
ADD: DEPOSITS OF THIS MONTH'S COLLECTIONS NOT			
DATE BANKED _____			\$ _____
DATE BANKED _____			\$ _____
TOTAL _____			\$ _____
DEDUCT: CHECKS ISSUED TO CLOSE OF THIS MONTH, BUT NOT CHARGED ON BANK STATEMENT (INCLUDE PRIOR MONTH CHECKS NOT YET CHARGED)			
CHECK NO _____ \$ _____	CHECK NO _____ \$ _____	}	\$ _____
CHECK NO _____ \$ _____	CHECK NO _____ \$ _____		
CHECK NO _____ \$ _____	CHECK NO _____ \$ _____		
CHECK NO _____ \$ _____	CHECK NO _____ \$ _____		
CHECK NO _____ \$ _____	CHECK NO _____ \$ _____		
ADJUSTED CHECKING ACCOUNT BALANCE	{ SHOULD BE THE SAME AS IN TRIAL BALANCE EXPLAIN ANY DIFFERENCE BELOW. }		\$ _____ *

REMARKS OR EXPLANATIONS _____

PRINCIPAL'S SIGNATURE

**LOS ANGELES UNIFIED SCHOOL DISTRICT
STUDENT BODY FINANCE SECTION**

**VENDOR AGREEMENT TO RELEASE AND HOLD
FREE AND HARMLESS AND INDEMNIFY**

_____ ("Company")
agree to furnish _____ ("The Items") on consignment to
the student body ("Student Body") of _____ school
("School") for Student Body to sell in connection with _____
_____ ("The Activity") which will take place between _____
and _____, 20_____.

NOW THEREFORE, in consideration for entering into the said agreement, the undersigned hereby jointly and severally expressly waive and release any and all rights or claims of any and all rights or claims of any nature whatsoever that they may have now or in the future against the Student Body, the Los Angeles City Board of Education ("Board"), its members, the Los Angeles Unified School District ("District"), and its employees, arising out of resulting from furnishing of the Items to and/or possession of the Items by Student Body for the activity, where any such right or claim arises by reason of damage to or loss of any or all of the items while the Items are in possession of the Student Body, for any reason, including fire, theft, vandalism or accident.

The undersigned agree further that in consideration for entering into the said agreement, they will defend against any action which may be brought by or on behalf of the Company, its officers, agents, employees or stockholders, against the above described Student Body, the Board, its members, or the District, or its employees, and will pay in full any judgement which may be recovered by or on behalf of the Company, its officers, agents, employees or stockholders, against said Student Body, the Board, its members, or said District, or its employees arising out of or in connection with furnishing the Items to and/or possession of the Items by the Student Body for The Activity.

Executed on the _____ day of _____, 20_____, Los Angeles, California.

COMPANY

STUDENT BODY

By _____

By _____

Title _____

Title _____

Rev: 08/06

VENDOR CERTIFICATION

The Board of Education Rule No.1786 states in effect that no equipment may be purchased that does not meet the minimum safety requirements, as set forth in the safety orders of the State of California, local governmental requirements, and the Board of Fire Underwriters.

TO THE VENDORS:

In order to comply with the above statements, it will be necessary for you to certify that the item listed does meet these provisions.

Please check requirements that are applicable:

- 1. All electrical equipment and material shall be U/L or Los Angeles City Test Laboratory approved.
- 2. Any heating equipment shall have a 3-wire cord, heat resistant type. All motorized equipment shall have a 3-wire cord of an approved type. The third wire shall effectively ground all non-current carrying parts.
- 3. Electrical equipment, permanently connected, must have approved safety devices, such as magnetic overload and undervoltage switches.
- 4. Equipment shall have guarding, limit switches, and other safety devices as required by Gen. safety Orders, Div. of Industrial Safety, State of California.
- 5. Equipment operated by gas must be equipped with 100% safety (pilot) controls. All gas-operated equipment must be A.G.A. (American Gas Association) approved.
- 6. Isolation-type power transformer must be provided for all motion picture projectors, radios, televisions, and other portable electronic equipment.

The purchase price May be paid in full when item passes inspection
 Is subject to total refund unless item passes inspection

by Maintenance & Operations Branch of the Los Angeles Unified School District

Item and Brand Name	Model	Serial Number

I CERTIFY THAT THIS EQUIPMENT MEETS THE ABOVE PROVISIONS.

Signature of Vendor	Date

Address	City

Rev: 08/06