

ASB MANUAL

NORTHSHORE SCHOOL DISTRICT

2013



3330 MONTE VILLA PARKWAY

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BOARD OF DIRECTORS

OVERVIEW

The Board of Directors of each school district and its designees are responsible for the protection and control of the financial resources of the Associated Student Body Fund just as they are for other public funds placed in their custody.

The laws governing the Associated Student Body Fund, and the rules and regulations developed by the Superintendent of Public Instruction pursuant to those laws provide the legal and procedural framework for the Board of Directors of each school district to administer the Associated Student Body Fund.

WAC 392-138-013 requires the Board of Directors to approve the constitution and bylaws of each Associated Student Body in the District and establish policies and procedures which:

- Identify program activities
- Establish an official governing body
- Authorize methods and means to raise and acquire moneys
- Designate a primary advisor to each Associated Student Body
- Determine the purpose for which ASB moneys shall be budgeted and disbursed

RESPONSIBILITIES

The Board of Directors or their designees responsibilities include, but are not limited to:

- Establishment of all policies and procedures related to the ASB
- Approval of all ASB fees and fee waivers
- Approval of all ASB expenditures
- Approval of the ASB budget
- Approval of a list of appropriate fundraisers
- Approval of all Associated Student Body constitutions and by-laws
- Approval of all clubs and class accounts and all athletic activities

PURPOSES

- To comply with formal requirements for organizing Associated Student Bodies and establishing an ASB program fund
- To provide for the efficient administration, management and control of money, records and reports of the Associated Student Bodies
- To encourage the supervised self-government of Associated Student Bodies. The Board of Directors should develop policies and procedures to promote this goal

Final approval of ASB activities rests with the Board of Directors, but the students determine what activities will constitute the Associated Student Body program. Although no student

activity may be a part of the Associated Student Body program without the approval of the Board of Directors, the board has no power to initiate Associated Student Body activities. The Board of Directors must set up a review and approval process for activities initiated by members of the Associated Student Body.

ADVISOR AND ACCOUNTING RESPONSIBILITIES

OVERVIEW

ASB funds are public resources or a public trust and the school board and its designees are responsible for the protection and control of these resources just as they are for other public funds placed in its custody.

RESPONSIBILITIES

There are four positions in the accounting organization of this system:

- Student Financial Representative
- Primary Advisor
- Activity Advisor
- Primary Treasurer

Student Financial Representative – (Elected by the student body)

Provisions must be made to insure student participation in the ASB organization's management. Disbursement documentation must bear evidence of student approval. The student financial representative will work under the guidance and supervision of the primary advisor to safeguard the financial resources of the student activity groups.

Primary Advisor – (Building Principal or Designee)

The school board has delegated primary responsibility to advise and supervise ASB programs and activities consistent with board policies and applicable state rules and regulations to the building principal. Therefore, the building principal is responsible for ensuring that duties of the primary advisor position are performed. The principal may designate a staff member to perform the duties of the primary advisor.

The responsibilities and duties of the position are:

- Assure that all groups affiliated with the ASB have an advisor assigned to assist them
- Prepare and submit annually a financial budget to the board for approval
- Provide for student participation in budgeting and expending ASB funds
- Account for the management of ASB funds in conformity with the Northshore School District Business Services Guidelines
- Maintain inventory control of all goods, supplies, equipment and other assets acquired with ASB funds. Title to all properties acquired through the expenditure of ASB funds shall be vested in the school district
- Manage the activities and financial transactions of the ASB
 - Approve all projects of student activity groups
 - Approve all purchases
 - Approve all requests to issue an ASB fund warrant

- Assume duties for primary treasurer in his/her absence

Activity Advisor – (Generally a certificated employee)

The activity advisor will guide and supervise groups and insure compliance with district policy and guidelines.

Primary Treasurer – (Generally a classified employee)

This designee of the building principal will have the following responsibilities in accounting for the revenues and disbursements of the ASB:

- Receive all ASB funds and deposit them in accordance with the district cash receipting guidelines
- Control, safeguard and account for all official pre-numbered documents
- Create purchase requisitions for all purchases except those made by the district purchase card, expense claim reimbursement, student travel advance or employee pay
- Ensure that funds are available for purchases
- Ensure that all documents and forms are properly approved
- Prepare monthly and yearly financial statement
- Maintain accounting records of financial transactions, files of supporting documents and revenue reports. The following records and files are required:
 - Receipts
 - Disbursements
 - Activity accounts

STUDENT INVOLVEMENT

OVERVIEW

All activities of a secondary school ASB must have student approval and supporting documentation must bear evidence of student approval. Student authorization may be satisfied by signatures on requisitions, purchase orders, payment orders, or disclosure in the minutes of the ASB student council. Students authorized to approve transactions should be designated by the ASB governing body. For schools with grades no higher than sixth grade, the board may designate an employee to act as the ASB agent. Refer to RCW 28A.325.020.

RESPONSIBILITIES

The ASB fund is for the extracurricular benefit of the students and their involvement in the decision making process is an integral part of Associated Student Body government. The students must have adult supervision to properly administer the Associated Student Body programs, but that supervision must not exclude student participation in determining the use of the money. Refer to WAC 392-138-120, WAC 392-138-125 and WAC 392-138-210. The following events must show evidence of student approval.

- Election of student officers
- Disbursements
- Purchase orders
- Contracts
- Fundraisers
- Budget
- Constitution and by-laws (sample follows)
- Collection of private money
- ASB Transfers

ESTABLISHING A CLUB GUIDELINES:

<http://www.nsd.org/education/components/docmgr/default.php?sectiondetailid=28905&fileitem=6729&catfilter=ALL>

SAMPLE CONSTITUTION AND ASB BYLAWS

An Associated Student Body shall be formed in each school within the district whenever one or more students in that school engage in money-raising activities with the approval and at the direction or under the supervision of the district. An Associated Student Body shall be a formal organization of students, including sub-components or affiliated student groups, and each Associated Student Body program to the board of directors for approval. All property and money acquired by Associated Student Bodies shall be district funds and shall be deposited and disbursed from the Associated Student Body program fund.

CONSTITUTION OF THE STUDENT BODY OF _____ SCHOOL

Preamble

We, the students of _____ High School, for the promotion of good government, good sportsmanship, student activities, and the general welfare of the student of _____ High School, establish this Constitution of the Student Body of _____ High School.

Article 1. Name of Organization

Section A. It is resolved that the name of this organization shall be the Associated Student Body of _____ High School

Article 2. Purpose

The principle purpose of this organization shall be to:

Section A. Unify all student organizations under one general contract

Section B. Improve communications and further better working relationships between the students, the faculty and administration for the school

Section C. Develop an understanding and appreciation of the democratic process

Section D. Develop in all students a growing understanding of membership in a democracy in the school

Section E. Promote, in all ways, the best interests of the school

Section F. Encourage student involvement and enthusiasm in all school activities

Article 3. Student Council shall have powers to:

Section A. Help make rules and/or guidelines for the betterment of the school, its life, or its interests. For example:

- Student Council
- Social Activities
- Assemblies
- Preservation of school and personal property

Section B. Grant charters to clubs and organizations.

Section C. Investigate and report on matters referred by the student body or faculty.

Section D. Approve all student body financing and spending

Section E. The powers of the Council are delegated to it by the principal, who shall have the power to veto any measure adopted by the council, if he/she feels the measure unreasonable or in violation of the Washington State Code, school policies, or law.

Article 4. Membership

Section A. The student body of the _____ High School shall consist of all the students from the tenth, eleventh and twelfth grades and the members of the faculty of those grades.

Section B. Student Council shall be comprised of _____ cabinet members plus class representatives, homeroom representatives, one faculty member [list others]

Section C. The cabinet shall consist of the following:

- President
- Vice President
- Treasurer
- Secretary
- Others?

Article 5. Duties of Student Council Members

Section A. Duties of the ASB president

- Enforce the constitution
- Veto an issue with reason
- Receive committee reports
- Appoint committees
- Be a representative at school related community functions
- Be a non-voting member at Student council meeting, except in the event of breaking a tie vote

Section B. Duties of the ASB Vice President

- To fulfill the duties of the president in the president's absence or in case of resignation or incapacity of the president
- To be an ex-officio member of all committees
- To be a representative at all school related functions, in the president's absence.

Section C. Duties of the ASB Secretary

- To keep accurate and up-to-date minutes of all regular and special student council and executive meetings
- To make copies of the minutes for all members of Student council and the faculty office

- To be responsible for all correspondence from student council and the faculty
- To supply members with the agenda prior to meetings

Section D. Duties of the ASB Treasurer:

- Approve all bills authorized by the Student Council
- To make financial reports and accounts for all ASB expenditures
- Assist with ASB finances.
- Chair of ASB Budget Committee

Section E. Duties of Homeroom Representatives:

- To represent the views of the people in his/her homeroom
- To report all Student Council actions to the homeroom
- To assist in student body activities.
- To keep an up-to-date notebook of all student council meetings and correspondence.

Section A. Major Officers:

- President (elected)
- Vice President (elected)
- Treasurer(s) (appointed)
- Secretary (elected)

Section B. Intermediate Offices:

- Class Officers
- Interhigh representative

Section C. Minor Offices:

- Class representatives
- Club representatives
- Homeroom representative
- Club non-representative officers
- Class non-representative officers

Section D. A major officer may not hold an intermediate office, but may hold one minor office

Section E. An intermediate officer may not hold a major office but may hold two minor offices.

Section F. A student may not hold three minor offices.

Article 7. Eligibility of Student Council Members

Section A. All Student Council members must have and maintain a cumulative _____ grade point average.

Section B. Requirements for all Student Council Members during their period of service shall be:

Section 1. President, Vice President, Secretary and Treasurer must be Juniors or Seniors while holding the office

Section C. A student must have been in attendance no less than 85% of the school year during the year he/she chooses to run for an office. Attendance requirement may be waived for certain specific conditions. Attendance at student council meetings is required. If absent, a substitute should be appointed.

Article 8. Jurisdiction over Vacant Offices

Section A. Any officer or member of Student Council missing three or more meetings without a reasonable and acceptable excuse may be suspended from the Council. Due process will be observed as related to Student rights and Responsibilities.

Section B. Any student who drops below the required GPA shall be suspended from the office or position. Due process will be observed as related to Student Rights and Responsibilities.

Section C. In the event of permanent vacancies in offices:

Section 1. New major officers will be appointed by Student Council.

Section 1. Intermediate and minor officers will be re-elected by the group they represent.

Article 9. ASB Card

Section A. The cost of the ASB card will be determined by the finance committee, and approved by the School Board.

Article 10. Voting

Section A. Each member of student council is allowed one vote for the office/organization he/she represents.

Section B. A person may represent only one organization at student council

Section C. Any student may attend a student council meeting (with teacher's permission prior to the meeting) but may not vote unless a member.

Article 11. Meetings

Section A. Executive council will meet prior to every Student Council meeting to plan the agenda. All persons must request a place on the agenda at that time. Agendas will be given to all members at least two days prior to the meeting.

Section B. All Homeroom Representatives will hold a meeting before the scheduled student council meeting in order to gather input for the next meeting to report on that meeting.

Article 12. Elections

Section A. All ASB officers shall be for a twelve month period beginning the day of inauguration and continuing to the next inauguration.

Section B. Any student who wishes to run for an office may do by filing a declaration of candidacy with the ASB Advisor.

Section C. Appointed officers include:

- 1. Treasurer is chosen by the faculty and confirmed by the principal.

Section D. A student may run for only ___ major position(s) each year.

Section E. A primary election shall be held for the purpose of selecting two candidates to run for each office in the general election.

Section F. All Students enrolled in _____ High School have the right to vote in the ASB officers elections. Middle School students shall {shall not} vote.

Section G. Voting for officers will be held on _____.

Article 13. Amendments to student body constitution.

Section A. A petition for an amendment must be signed by one- third of the student body and presented to the council for approval in the form of an amendment. A copy of the petition shall be presented to the Principal.

Section B. The amendment must be posted for one week around campus. Section C. Homerooms will vote on all amendments.

Section C. In order to pass, the amendment must carry by a three-fourths majority of the student body and is subject to approval by the Principal.

Signatures of Intended Members/Date Signed

Signature of President of District Board of Directors/Date Signed

SAMPLE CONSTITUTION AND BYLAWS OF AN ASB CLUB

CONSTITUTION OF THE _____ CLUB OF _____ SCHOOL

Preamble We, the students, for the promotion of good government, good sportsmanship, student activities, and the general welfare of the students of _____ High School, establish this Constitution of the _____ Club.

Article 1. Name of Organization Section A. It is resolved that the name of this organization shall be the _____ Club of _____ High School.

Article 2. Purpose

The purposes of this organization shall be to:

Section A.

1. To create
2. To achieve

Article 3. Membership

Section A. Membership in _____ Club is established by _____

Section B. Membership in _____ Club is maintained by _____

Article 4. Duties

Section A. Duties of _____ Club

- To create
- To assist
- To achieve
- To organize
- To attend
- To support
- To raise funds for

Article 5. Eligibility Section A. Eligibility of _____ Club All club members must have and maintain a cumulative _____ grade point average.

Section B. Requirements for all _____ Club Members during their period of service shall be required to:

Article 6. Amendments Section A. This constitution shall be amended by a two-thirds majority vote of the membership provided...

Adopted on this ____ day of _____, 20 ____.

By: _____ Approved by: _____

ALLOWABLE USES OF ASB FUNDS

OVERVIEW

Associated Student Body (ASB) funds are designated as public funds of the school district per RCW 28A.325.020 and RCW 28A.325.030. As public funds of the district, the district must control and account for student body money within the legal parameters governing public funds. This results in certain restrictions on the use of these funds.

GUIDELINES AND RESTRICTIONS GOVERNING USES OF ASB PUBLIC FUNDS

- ASB funds can only be used for legitimate activities of the ASB
- Legitimate activities of the ASB Fund are generally Cultural, Athletic, Recreational or Social in nature. (Use the acronym of C-A-R-S)
- The use of ASB money for curricular activities is strictly prohibited. ASB money can only be used for optional noncredit extracurricular events (activities) of the district (RCW 28A.325.010)
- Student body funds cannot be used for personal or private use
- ASB public funds cannot be used for anything under the general heading of gifts, including charitable donations, scholarship or student exchange
- Expenditures for charitable donations, scholarships, and student exchange may be made only from legitimate private, non-associated student body money subject to board policy and specific controls. (See the CHARITABLE FUNDRAISING SECTION of this manual)

It is legal to give prizes or awards of a nominal sum in recognition of achievement under certain conditions. The distinction between gifts and prizes or awards will be made based on the following:

- No item can be given to an individual unless the item is of nominal value and has no functional use. For example, a letter jacket or a pen and pencil set would be disallowed as being a gift, because they have both a functional use and high dollar value. An inexpensive pin or athletic sew-on letter would not be a gift, for the functional use is not there and the items have a low dollar value.
- Items cannot be of more than nominal value, for example, a plaque is not considered a gift if it is within reasonable cost for such an item. The determination of “nominal value” is admittedly subjective and a definite dollar amount cannot be set. This determination will be left to the judgment of the prime ASB advisor in conjunction with Business Services. Cash awards are not considered appropriate in any ASB situation.
- If the item is of personal nature and of greater than nominal value but will be retained by the ASB, this not considered a gift. T-shirts for WEB crew can be purchased for use in

the club activities, however, they cannot be retained by the individual. Only dance/drill and cheerleading uniforms may be retained if purchased at a cost set by the ASB Student Council; the uniforms may not be gifted.

It is also legal to give prizes in a raffle designed to raise funds in the student body, provided that the money collected is at least as much as the value of the prize(s) being raffled off.

Some examples of payments that have been determined to be gifts and **NOT ALLOWED** are as follows:

- An appreciation lunch was given to volunteer workers. This is either a payment of their services in which case they cease to be volunteers and have received a salary, or it is a gift. The exception to this is providing light lunches or refreshments during or near the time the volunteer services are provided.
- Generally workshops fees for teachers are not allowed in the ASB, but are more appropriately paid from General Funds or personal funds. However, if the workshop is directly related to current ASB activities and the staff member is currently (or will be within the next season) a coach or advisor in that area, ASB funds may be used if students approve the expenditure in advance
- All prizes associated with product sales, unless prizes of equal value are earned by each and every individual for comparable effort
- Flowers purchased for someone
- Food purchased for a needy family
- Refreshment/meals that were purchased for non-student meetings including athletic coach meetings
- Membership fees paid for staff or students to a professional associations not directly associated with district sponsored extra-curricular activities
- Teacher appreciation gifts
- Principal and assistant principal's meals, hotels, and travel costs are usually reimbursed from the General Fund
- The use of ASB monies for curricular activities is strictly prohibited. ASB monies can only be used for non-credit extra-curricular events of the district.

BUDGETING

OVERVIEW

Budgeting is the process of estimating, as accurately as possible, the revenue and expenditures for ASB activities for the coming school year. Accuracy is important since the approved expenditure budget cannot be exceeded. It is a good idea to build in an additional amount for potential projects that the ASB may decide to have in the coming year. A budget is a plan approved by the ASB Governing Body and the Board of Directors and sets the maximum amount of expenditures for the school year.

REFERENCES

School Board Policy 7410 – Systems of Funds and Accounts

PROCEDURES

BUDGET DEVELOPMENT AND APPROVAL

Each ASB will annually prepare, with the guidance of the primary advisor or designee and prior to the completion of the school year, a budget for the following fiscal year (September through August). Individual activity account budgets are combined to become the preliminary ASB budget for the school. This requires documented approval by the student council, the principal and the primary advisor. Then each school's budget is sent to Business Services to be combined with all ASB school budgets. This becomes the District's ASB fund budget and is presented to the Board of Directors for approval. Once approved by the Board, this becomes the official plan for the ASB for the year. The schedule for completing the budget process is determined by Business Services. The process provides for necessary student participation as stated in WAC 392-138-110.

BUDGET PREPARATION

REVIEW OF ACCOUNTS

Review current year ASB budget reports, considering the following:

1. Continuing Accounts – Activity accounts that are actively being used and will continue next year.
2. Inactive Accounts – For activity accounts that are not being used, determine if the account should remain active. If so, include it in the ASB budget. If not, the student council should take action to close the account and transfer any money remaining into the general student body account. Money remaining in the accounts for classes that have graduated cannot be carried forward into the new school year and must be closed to a general student body account by action of the student body (WAC 392-138-021).

3. New Accounts – Activity accounts that are not currently in the budget and are anticipated for the next school year should be included. New activity accounts must be set up following the bylaws of the ASB Constitution by action of the student council. Contact Business Services for new account codes.
4. Non-associated Student Body Private Moneys – The board of directors of a school district may permit student groups to raise moneys through fundraising or solicitation in their private capacities subject to certain conditions. These moneys are budgeted in the 6000 account code series in anticipation of activities that involve collecting contributions for scholarships and charitable purposes, even if specific plans have not been set. It is strongly recommended that you contact Business Services prior to collecting contributions to review the district policy governing private money. Any contributions collected from activities that do not follow proper procedure cannot be expended for charitable purposes (WAC 392-138-200).

ACTIVITY BUDGET

After reviewing the current year revenue and expenditure reports and determining the activity accounts that will be budgeted, each activity should submit a budget for the next year outlining the revenues and expenditures expected. The budget must be signed by both the activity group advisor and student representative. Each activity group should provide a brief description of the types of activities in which they will be involved which includes the purpose for which funds will be raised and/or expended (WAC 392-138-110).

1. Beginning Cash Balance as of 09/01/XX – Estimate the cash available at the end of the present fiscal year by estimating revenues and expenditure activities to the end of the fiscal year. You cannot have a negative beginning balance.
2. Revenues – List estimated revenues expected during the next year. Be sure that the estimated revenues from fundraisers include the total amount received from the sale of items and not the net profit. For example, if you expect to collect \$5,000 for the sale of goods that cost \$3,000, you would include \$5,000 in the revenue column and the \$3,000 in the expenditure column.
3. Interactivity Transfers – List any money that may be transferred in from another activity as positive and money that would be transferred out to another activity as a negative. The source and recipient of the transfer must be identified.
4. Expenditures – List estimated expenditures during the next year. Keep in mind that you are not allowed to spend more than your total budgeted expenditures.
5. Ending Balance 08/31/XX – The ending cash balance is a residual balance. It is equal to the beginning cash balance plus revenue, plus or minus interactivity transfers, less expenditures. You cannot have a negative ending balance.

SITE BUDGET

After collecting budgets for each activity, review reasonableness and verify calculations. Compile all activity budgets into one ASB school budget. Make sure that there are no negative

beginning or ending balances and that the total Transfers In are equal to the total Transfers Out. It is a good idea to build in some potential revenues and expenditures for unforeseen activities that may take place in the coming year (remember you are not allowed to spend more than your total budgeted expenditures without approval from Business Services). The building budget must then be approved by the student council and the primary advisor, and documented in the minutes.

SUBMISSION TO BUSINESS SERVICES

Submit your completed ASB budget to Business Services according to the established timelines. Business Services will review each site budget and combine them to create the District ASB Fund Budget.

APPROVAL BY BOARD OF DIRECTORS

The school district ASB Fund Budget must be approved by the Board of Directors before any disbursements are made for the fiscal year. Business Services will prepare and present the budget to the Board.

ASB ACCOUNT CODES

OVERVIEW

All financial transactions concerning the ASB Fund need to be coded according to a state defined coding system for ASB. Account codes for ASB are made up of 2 codes:

- The Organization Key Code (tells you which club or activity)
- The Object Code (tells you what kind of transaction it is – a revenue or expenditure)

ASB ORGANIZATIONAL KEY CODE

The ASB Organizational Key Code is 6 digits long and is made up as follows:

- The first two digits are the school's location code:
 - 01 – Arrowhead Elem
 - 03 – Cottage Lake Elem
 - 04 – Crystal Springs Elem
 - 05 – Kenmore Elem
 - 06 – Maywood Hills Elem
 - 07 – Westhill Elem
 - 09 – Lockwood Elem
 - 10 – Moorlands Elem
 - 11 – Shelton View Elem
 - 13 – Woodin Elem
 - 14 - East Ridge Elem
 - 15 – Kokanee Elem
 - 19 – Frank Love Elem
 - 20 – Canyon Creek Elem
 - 21 – Wellington Elem
 - 22 – Hollywood Hill Elem
 - 23 – Fernwood Elem
 - 24 – Sunrise Elem
 - 25 – Bear Creek Elem
 - 26 – Woodmoor Elem
 - 42 – Kenmore JH
 - 43 – Canyon Park JH
 - 44 – Skyview JH
 - 45 – Timbercrest JH
 - 46 – Leota JH
 - 47 – Northshore JH
 - 71 – Bothell HS
 - 72 – Inglemoor HS
 - 73 – Woodinville HS

- The next 4 digits are the activity classification.
 - Activity Classifications:
 - 1000 – Series is for General Student Body Accounts or Activities
 - 2000 – Series is for Athletics
 - 3000 - Series is for Classes
 - 4000 – Series is for Clubs
 - 6000 – Series is for Private Money – Charitable Fundraising Money

LISTINGS OF EACH ASB’S ACCOUNT CODES

There are many different uniquely defined activities within the above series of activity classifications, at each of the ASB’s at each school. Schools may wish to run a current listing of their active clubs/activity clubs in the ASB and maintain that listing for a point of reference.

ASB OBJECT CODES

The Object Code is 1 digit long.

Revenue Object Code:

2 – Revenues

Expenditure Object Code:

5 – Expenses

SUMMARY

The school location number paired with an activity classification along with an object code is what will make up a complete ASB account code.

EXAMPLES

Example 1: ASB card revenues for LJH are coded to: 461150.2

46 - LJH’s Location Code

1150 –ASB Card activity code

2 – Means that it is revenue.

Example 2: ASB Yearbook sales revenues for WHS are coded to: 734510.2

73 – WHS’s Location Code

4510 – Yearbook activity code

2 – Means that it is revenue

Example 3: ASB Boys Baseball Team at IHS purchased baseballs and coded them to: 722120.5

72 – IHS’s Location Code

2120 – Boys Baseball activity code (in the athletic series of accounts)

5 – Means that it is an expense

ADDING A NEW ASB ACCOUNT/ACTIVITY/CLUB CODE

Business Services defines new activity club codes for ASB. However, certain procedures at the school level including student approval need to be in place before a new code may be created or added. Contact Business Services at ext. 7638 for assistance if a new account code is needed.

TRANSFERS

OVERVIEW

Transfers in and transfers out are common to the ASB Fund's way of budgeting and operating. They are usually initiated to move budgeted allocations from a common funding source (such as the ASB Card account and Vending Commissions) to a specific sport or activity account within the school's ASB Fund. Transfers are posted through Journal Entries processed at Business Services. All Journal Entries are assigned a unique sequential journal entry number and filed along with supporting documentation in Business Services. Transfers will be reflected on ASB reports with a journal entry number in the reference column.

TRANSFERS AND TRANSFER SUMMARIES

ASB Transfer Voucher Forms are used to move money between student activity groups, within the school ASB.

DIRECTIONS FOR ASB TRANSFERS

- Complete the ASB Transfer Voucher Form
- All transfers must have the appropriate signature authorizations before they will be processed
- Submit to Business Services for processing

CAUTIONS

- Transfers should be in accordance with amounts budgeted. If transfers are outside of budget constraints, discuss potential impact with ASB Fund primary advisor. Contact Business Services as necessary for guidance.
- Transfers are distinctly different from corrections. See section Corrections & Journal Entries for guidance on correcting codes to which an expenditure or revenue was charged.

ASB TRANSFER VOUCHER FORM:

<http://www.nsd.org/education/components/docmgr/default.php?sectiondetailid=28905&>

CORRECTIONS & JOURNAL ENTRIES

OVERVIEW

Corrections to financial transactions posted to the ASB Fund are accomplished through Journal Entries processed in Business Services. All Journal Entries are assigned a unique sequential journal entry number and filed along with supporting documentation in Business Services. This section discusses the specific forms used to initiate corrections to ASB financial transactions.

ACCOUNT CODE CORRECTIONS

To correct or change the account code of an expenditure or revenue transactions after it has been posted; e-mail a request for a journal entry correction to Business Services and include a description, amount, date of original transaction and PO number. Corrections will be reflected on ASB reports with a journal entry number in the reference column. Examples of account code corrections may include, but are not limited to, employee reimbursements, invoice payments, payroll timesheet costs, purchase card transactions or other expenditure transactions.

CAUTIONS

When dealing with established purchase orders or personal service contractual services and if payment has not yet been made, the coding can be corrected on the Purchase Order side before a payment is made. This requires less paperwork and creates the cleanest record in the system of accounts.

PURCHASING GUIDELINES AND LAWS

OVERVIEW

Purchases using ASB funds must meet the following basic requirements:

- a legitimate and allowable use of ASB funds
- confirmation of budget capacity
- ASB governing body's approval prior to a commitment to purchase
- must follow all state and district purchasing policies and procedures

There are various methods available for the acquisition of goods and services including purchase requisition/purchase order, district purchase card and various reimbursement processes.

Purchase orders are a means of providing clear information and order terms to vendors, encumbering/tracking budget and providing historical data on orders. Complete the purchase order with as specific information as possible: include item number, item color or size, workshop date locations and attendees.

Purchase orders should always be used for contractual services as well as for purchase of fixed assets or theft sensitive assets. Please visit the purchasing guidelines available on the Northshore School District web-site for further information.

<http://www.nsd.org/education/components/scrapbook/default.php?sectiondetailid=10358&>

SALES TAX

Except for a few exemptions relating to ASB fundraisers, we are required to pay sales tax on all purchases, including shipping and handling. If a purchase is made from an out of state vendor that does not charge tax, we are still required to pay tax to the State of Washington. This is called "use tax". The sales tax rate is determined by the location of the sale.

Receiving on purchase orders: See purchasing guidelines

<http://www.nsd.org/education/dept/dept.php?sectionid=1145>

Returning merchandise: See purchasing guidelines

<http://www.nsd.org/education/dept/dept.php?sectionid=1145>

Talking to vendors - See purchasing guidelines

<http://www.nsd.org/education/dept/dept.php?sectionid=1145>

CURRENT FISCAL YEAR VS. NEXT FISCAL YEAR:

The fiscal year runs September 1st through August 31st. There are specific criteria to evaluate whether a purchase should be charged to the current fiscal year or to the next fiscal year.

Current Fiscal Year	Next Fiscal Year
Services completed before September 1 st	Services to be completed on or after September 1 st
Registration for training, conferences, or workshops held before September 1 st	Registration for training, conferences, or workshops held on or after September 1 st
Supplies for immediate use by your school ASB, or for use during the summer.	Supplies to be used in the next school year.
Annual memberships/dues paid no later than May 31 st	Annual memberships/dues paid after May 31 st
Computers/Equipment for immediate use, or for use during the summer.	Computers/Equipment to be used starting in September.

Orders placed near the end of the school year will be evaluated by Purchasing for appropriate fiscal year.

CONTACT THE PURCHASING DEPARTMENT (7652) FOR GUIDANCE ON THE FOLLOWING

- When the cost of equipment or supplies (except books) exceeds \$40,000, a quote or bid is required.
- Hiring for Personal Services
- Public Works Contracts: If labor is involved to build (on-site) or install or repair any item, it may fall within the parameters of public works.

PROHIBITED PURCHASES FOR ASB

The use of ASB funds is not allowable under certain circumstance, including but not limited to:

- Purchasing gifts (including flowers and meals for employees)
- Purchasing personal items

- Purchasing alcoholic beverages, tobacco or illegal substances
- Purchasing items from district employees or relatives, except as allowed under special circumstances – pre-approval by purchasing department required

REQUEST FOR PURCHASE FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=UmVxdWVzdF9mb3JfUHVyY2hhc2Vft3JkZXJfRm9ybV80LjEwLnBkZjo6Oi93d3cvc2Nob29scy9zYy9yZW1vdGUvaW1hZ2VzL2RvY21nci8xNzY1X2ZpbGVfMTYyMTVfbW9kXzEyODQ1ODMwNDgucGRm§iondetailid=28905>

CONTRACTUAL SERVICE AGREEMENTS

OVERVIEW

Occasionally it is necessary to purchase services from individuals through the use of a contractual agreement rather than through the payroll process. This type of contract is usually issued to individuals who offer specialized services outside of the scope of existing staff. Such individuals must be in the business of contracting out their services and must certify that they are “independent contractors.” Employees of the District generally cannot be paid as an independent contractor.

To be considered an independent contractor rather than an employee, the following tests should be met:

- The individual is free from the type of direction and control the District would have on an employee
- The individual hires themselves out to the public as providing contract services
- The individual has met business registration and filing requirements, if any, with local, state, and federal agencies

CONTRACT SERVICES VS. REGULAR PURCHASE REQUEST

The following are examples of how typical transactions may be handled. Remember that contractors must meet the three (3) criteria above to be considered independent, rather than an employee.

Contract Services:

- Disc Jockeys
- Artists/performers
- Guest speakers, Assembly Speakers/Presenters
- Musicians
- Security Services of Police Officers

Regular Purchase Request:

- Subscription Services
- Maintenance/Service on equipment
- Maintenance/Service on facilities

GUIDELINES AND CAUTIONS

NOTE – Contracts can only be created, amended, or signed by the Purchasing Manager.

All ASB service contracts must have prior approval of the ASB in accordance with district policy. Independent contractors/consultants must sign a contract for consultant services before services are rendered. This can be accomplished through the Purchase Request and

establishment of a PO, along with the completed service contract created by the Purchasing Manager. Contractors who will have regularly scheduled, unsupervised access to children should have a criminal background check, including fingerprinting. Check with the Purchasing Manager (7651) for assistance.

Be aware of possible conflicts of interest or beneficial interest situations.

COMPLETING THE CONTRACTUAL SERVICES AGREEMENT

- The Contractual Services Agreement form shall be created by the Purchasing Manager, completed in full and signed by the contractor. Details of the service to be provided, hourly or flat fees, and any other expenses (for example: travel, mileage, meals, printed materials) should be agreed upon and detailed on the Request for Purchase form.
- A W-9 must be submitted for all contractual services. The W-9 needs to be submitted only once per contractor unless there is a change in information or the IRS requires resubmission.
- The Federal Tax Identification or Social Security number and contractor's Unified Business Identifier (UBI) number must be provided.
- Contractors are responsible for their own insurance. The Contractual Services Agreement includes an indemnification clause and insurance provisions.

PROCESSING THE CONTRACTUAL SERVICES AGREEMENT

- Enter the contract information on-line in IFAS in the same way a regular Purchase Request is entered. Refer to your IFAS manual for instructions. Attach any additional documents such as contractor's proposal of work, pricing and forms for signatures.
- Purchase requests for contracts will be processed after the Purchasing Manager has reviewed the request. Please allow at least 4 weeks prior to service commencing to complete the purchase order and contract process.
- After the completion of service:
 - Invoice. **Every consultant must bill us for their services.** Submit the approved invoice to Business Services for payment.
 - Receive the service on-line as normal.

CONTRACT REVISIONS

- Contact the Purchasing Manager (7651) for assistance.

DETERMINATION OF “EMPLOYEE VS. CONTRACTOR”

CRITERIA	EMPLOYEE	INDEPENDENT CONTRACTOR
Is the individual required to comply with instructions about when, where, and how to work?	YES	NO
Is the individual trained by the employer to perform services in a particular manner?	YES	NO
Is the individual’s services integrated into the business and does the continuity of the business depend to an appreciable degree upon the performance of these services?	YES	NO
Are the services rendered personally by the individual without the ability to hire substitutes?	YES	NO
Does the individual lack the authority to hire, supervise, and pay assistants without employer’s approval?	YES	NO
Is there a strong continuing relationship between the individual and the “employer”?	YES	NO
Has the “employer” established a set hours of work schedule for the individual?	YES	NO
Is the individual required to devote his full time to the business of the employer?	YES	NO
Is the individual doing work on the employer’s premises?	YES	NO
Must the individual perform the services in an order or sequence set by the employer?	YES	NO
Does the individual have to report in with a supervisor to account for his or her actions in doing	YES	NO

the work?		
Is the individual paid by the employer at regularly stated intervals, such as the hour, week, or month?	YES	NO
Does the employer pay the individual's travel expense?	YES	NO
Does the employer furnish the tools and materials used by the individual?	YES	NO
Does the individual lack a significant investment in facilities or equipment?	YES	NO
Does the individual work for only one firm at a time?	YES	NO
Does the individual fail to make his (her) services available to the general public?	YES	NO
Does the employer have the right to discharge the individual prematurely?	YES	NO
Does the employer have the right to terminate at any time without incurring liability?	YES	NO
Does the employer realize an economic profit or loss as a result of the individual's services?	YES	NO
Does the individual have a business license number?	NO	YES

The list above is not all inclusive nor does it apply to every situation. The list above may be used as a general guide rather than a hard and fast rule. NOTE: Answering "YES" to one question does not mean the individual is an employee. There are times when a consultant performs services at our facility. For example, a safety consultant would have to inspect the facility to write a report. Consultants usually provide written reports at the end of the project, but they do not have to report in day by day for approval of their work.

EXPENSE REIMBURSEMENT

OVERVIEW

Under certain circumstances an ASB may give prior approval for staff or individuals to make purchases with personal funds and be reimbursed for the associated expense.

In this situation and with prior approval of the ASB governing body as well as from the appropriate supervisor within the ASB, the staff member or individual may make purchases of incidental supplies or equipment, on behalf of the ASB, but must choose vendors that are approved by the Purchasing Department. The "Travel & Expense Claim" form found on the NSD web-site must be submitted to Business Services for such purchases with original detailed receipts, appropriate account code and all required ASB approval signatures.

This purchasing method is only recommended as a last resort when time constraints or the uniqueness of the purchase prevent the issuance of a Purchase Order. While this process is only recommended for small purchases of supplies and equipment, there are situations where it is permissible to make larger purchases. Please see "Allowable Uses of ASB Funds" for guidance.

In addition, purchases should, as a general rule, be made by staff of the District, rather than having students and/or their parents commit their personal funds for reimbursement. Having students or parent/volunteers make purchases should be an absolute last resort and should not be due to a mere lack of pre-planning.

GUIDELINES AND RESTRICTIONS

- Reimbursement to individuals is allowable when all other purchasing methods have been deemed impractical. It is recognized that some vendors do not accept purchase orders and staff members at times make spontaneous incidental, bona fide ASB purchases to support ASB programs and activities.
- Reimbursement shall only be made for bona fide ASB expenditures that have prior approval of the ASB.
- Original detailed receipts listing individual items purchased are required. Individuals may be found personally responsible for expenditures not supported by original detailed receipts. Copies of receipts will be denied. *Please Note:* Charge slips must have adequate detail listing individual items purchased in order to be considered for reimbursement. Otherwise, the charge slip, by itself is not adequate. The corresponding detailed receipt must be submitted.
- Technology purchases need prior approval from the technology department.
- Receipts are to be submitted by employees in a timely manner.
- Information required on the Travel & Expense Claim form includes:
 - Payee Name
 - Payee Signature

- Location or address of payee
- Brief description of purchases and what it is for
- Cumulative dollar total of the receipts for that payee
- ASB account code
- All required ASB approval signatures
- Note: If the payee is the same as the Primary Advisor, the reimbursement must be reviewed and signed by the Principal as the primary advisor's supervisor. Primary advisors should not be the highest level of approving signature on their own reimbursements.

FOOD & BEVERAGE EXPENSES/NON-TRAVEL

OVERVIEW

ASB regulations provide for the purchase of food/beverage items with student council and prime ASB advisor approval.

GUIDELINES

Criteria

- ASB funds may be spent for optional, non-credit, extra-curricular activities of cultural, athletic, recreational or social nature. The purchase of food or beverage items meeting these criteria would be allowed
- The purchase of food/beverage for parents that participate as required chaperones and supervisors is acceptable
- Light refreshments for celebration events that meet ASB criteria are allowed
- Nominal value food and/or beverage purchases are allowed if they meet the extra-curricular regulations
- The cost of the food/beverage shall be reasonable and necessary. It should not exceed a nominal value per student

Authorization

- All non-travel food/beverage purchases must have prior written authorization by student council and the prime ASB advisor.
- Food/beverage items are not authorized for the purpose of promotional hosting or for entertainment.
- Volunteers may be provided food/beverage items in lieu of compensation.

Payment/Reimbursement

- Group activities involving a commercial facility (restaurant, motel, etc.) must be authorized in advance of the activity.
- When ordering from the Food Services Department, you must have the request signed by the student council representative and prime ASB advisor.
- Purchases may be reimbursed to an individual by completion of an expense claim.
- Gratuities in excess of 15% will not be reimbursed.

Required Information for Payment

- List of individuals who consumed the items
- Original receipt

EMPLOYEE PAY

OVERVIEW

Currently, the General Fund provides for the majority of employee costs related to ASB activities. If a person works as an ASB official, timer or scorekeeper they may be paid by the ASB fund through the use of an ASB timesheet. Employee wages are determined and then entered into a computerized system (IFAS) that processes the earnings, benefits and other types of deductions to produce a payroll warrant. Timesheets can be used to pay substitutes and additional hours worked outside an employee's annual salary assignment.

GUIDELINES FOR ASB TIMESHEET PAYMENTS AND SUBSTITUTE COSTS

Payment to employees who perform a service for an ASB activity or game must be paid through Payroll to ensure compliance with payroll laws.

Prior to the event:

- An employee must be officially hired and set up for payment through our Human Resources Department before timesheets can be submitted for work performed.
- Obtain signature approvals of student representative and prime ASB advisor.

After the Event:

- Timesheets must be filled out completely and accurately using ink, not pencil.
- The timesheet must have the employee's name as it appears on their payroll warrant, which matches the current Social Security Card name on file in HR.
- Timesheets cannot be processed for any person that has not been officially hired through the Human Resources Department.
- Hours worked must be recorded to the nearest quarter hour.
- The hourly rate of pay is determined only by the Human Resources Department.
- The pay dates for timesheets will follow the published payroll calendar for the current fiscal year.
- Timesheets are signed by the employee's Supervisor/Principal.
- The Supervisor/Principal submits timesheets to payroll for processing. For audit purposes the timesheet is not handed back to the employee.

ACCOUNTS PAYABLE

OVERVIEW

Accounts Payable is defined as an ASB obligation or short-term liability of amounts owed to private persons, firms, governmental units or others for goods received or services performed within the fiscal year. Payment of pre-approved purchase orders for merchandise and/or services are paid through Accounts Payable in Business Services. Amounts are billed to the ASB by invoice and other forms of paperwork. Business Services issues warrants paying ASB bills, invoices, employee reimbursements and other claims against the ASB.

Technicians handle accounts payable according to where a vendor or payee name falls within the alphabet:

Invoices, A – H	Pat Sanders
Invoices, I – P	Anitra Newcomb
Invoices, Q – Z	Lori Asplund
ASB Expense Claims	Lori Asplund

REFERENCES

School Board Policy 7322 – Warrant Certification and Approval

GUIDELINES AND RESTRICTIONS

1. Supporting documentation needed to process a warrant for payment must include at a minimum:
 - a. Original detailed invoice
 - b. PO number reference
 - c. IFAS on-line confirmation that goods and services are received
2. Documentation that is not adequate for payment:
 - a. Copies or faxes of invoices
 - b. Vendor Statements
 - c. Packing Slips

Purchase Orders or Contractual Services Agreements are required for all ASB purchases except for those made with the District's procurement card, and advisor and student reimbursements. Invoices - Invoices should be sent directly from the vendor to Northshore School District Business Services. The practice of having invoices sent directly to Business Services helps ensure vendors are paid in a timely manner, helps eliminate lost or misplaced invoices and reduces the risk of late fees.

Payment in advance is not permitted: State Law requires that goods must be received and services rendered before any payment for such goods or services can legally be disbursed. Accordingly, the ASB is not permitted to pay for goods or services until the goods have been received and the services have been rendered. Recognized and allowed exceptions to this rule may include: registrations, memberships, subscriptions, admissions, deposits and certain travel related arrangements. Schools should contact the Purchasing Department (7652) who will work with vendors so that the vendors understand the ASB Fund's required purchase order and billing/invoice processes.

RECEIPT OF GOODS AND SERVICES

ASB's must confirm receipt of goods/services via the IFAS on-line receiving process before payment will be rendered. This represents the site's approval to pay for the goods or services received. Packing slips should be retained on file by the school (per State record retention requirements) for 3 years.

SALES TAX AND USE TAX

Sales Tax: ASB's, with some exceptions for fundraisers, are typically required to pay sales tax on all purchases including shipping and handling.

Use Tax: Use Tax must be paid to the Washington State Department of Revenue whenever merchandise is purchased from an out-of-state vendor who has not charged sales tax. In some cases, if a vendor in WA state neglects to charge us sales tax, we must pursue a revised sales tax billing from them, before resorting to paying tax through the Use Tax means.

Typical examples of when Use Tax is due are as follows:

- Mail order, telephone, or Internet purchases where no sales tax was charged.
- Goods purchased from an out of state vendor where no sales tax is charged.
- Any purchase of goods from any source where sales tax was not charged.

Business Services calculates the Use Tax owed and pays it directly to the Washington State Department of Revenue. The amount of the tax is charged against the same account code as the purchase. This tax will appear on your transaction recaps with the Department of Revenue listed as the vendor.

SCHOOL LEVEL PROCEDURE

The following Accounts Payable procedures are typically in place at the school level:

- Packing Slips - Goods are Received or Services are Rendered: Assuming properly established PO in advance of purchase, the ASB secretary must manage and be aware of what orders are existing and outstanding. When goods are delivered and received, the ASB secretary verifies the receipt of items ordered with the group/coach/advisor who established the order, either by a signed off/checked off packing slip or other

documented communication. Verify quantities, description detail, unit prices, extension discounts, dates, purchase order number, applicable sales taxes and all other significant data on the packing slip or invoice copy. ASB Treasurers will need to establish their own organized process with advisors and students in this regard, to govern communication of orders and goods that have been received.

- Record Retention for Packing Slips: Packing slips are retained and filed at the school site for 3 years, and should be available for State audit.
- Incomplete orders – or other differences: If differences from what was ordered are detected, contact the vendor or facilitate any necessary changes and/or corrections to the order and/or invoice. If Accounts Payable discovers a difference or variance in the actual invoice as compared to the PO, you will be contacted so you can follow-up with the vendor.
- On-line receiving: The ASB secretary receives on-line in IFAS for all verified goods or services received. This indicates the order is “OK to Pay”. (Note: student authorization and approval has already been established at the time the PO was initiated. If an invoice exceeds or differs from the PO, Business Services will follow strict guidelines for communication and approval from the school ASB as detailed earlier in this section.)
- Vendor Sends Invoice: Vendors should be directed to send their bills/invoices directly to Business Services. If needed, Accounting can provide a copy of the invoice to the school. Accounting will prompt the school site when an invoice has been received if there has not been any on-line receiving of these goods or services. Accounting will verify quantities, description detail, unit prices, extensions, discounts, dates, purchase order number, applicable sales tax and all other significant data on invoices against the data that has been entered on the PO or attached to the PO.

REFUNDS

OVERVIEW

There are two types of refunds: a refund of revenue and a refund of expenditure.

A refund of revenue is refunding money that was previously receipted and deposited by the ASB. Schools enter refunds in the Point of Sale (POS) Receipting System, prepare ASB Revenue Refund Authorization Forms, and submit them to Business Services for processing and issuance of a refund warrant/check. Processing can take up to 1 to 2 weeks depending on timelines by which properly completed paperwork is received in Business Services. Cash refunds are prohibited.

A refund of expenditure is when the ASB returns merchandise to a vendor and the vendor issues a credit invoice or refund check. These should be forwarded to Business Services.

GUIDELINES AND RESTRICTIONS FOR REFUNDS OF REVENUE:

- Cash refunds are prohibited. DO NOT give any money from the till.
- A "Refund" must be entered in the POS to flag the receipt.
- A Refund Request Form must be completed and submitted to Business Services.
- Business Services will generate a refund warrant and mail it directly to the payee.

DIRECTIONS FOR REFUND REQUEST FORM:

- Parent Name, Student Name, Address and Date: Please provide the complete name and address of the person entitled to the refund. In most cases, refunds should be payable to the parent/guardian, not the student
- Reason for refund
- Amount of refund requested
- Account Code: Use the same code as was used on the original receipt
- Attach a copy of the original receipt.
- POS Refund Receipt: Process a refund in the POS Receipting System and attach refund receipt to request form
- Approval Signatures: The form should be signed and dated with required ASB approval signatures
- Submit to Accounts Payable for processing

REFUND REQUEST FORM:

<http://www.nsd.org/education/components/docmgr/default.php?sectiondetailid=17646&fileitem=163798&catfilter=ALL>

TRAVEL PROCEDURES

OVERVIEW

Necessary travel expense for ASB activities are an allowable cost of the ASB fund. As with all disbursements, travel expenses must have prior approval and adequate documentation. Travel may require board approval prior to taking place (refer to District board policy).

REFERENCES

School Board Policy/Procedure/Form 7450/7450P/7450F – Travel Expenses and Reimbursement

ALLOWABLE EXPENDITURES:

Meals

- Itemized receipts must be kept and submitted for reimbursement or travel advance settlement

Lodging

- The ASB may pay for actual lodging expenditures incurred by students, ASB advisor(s) and approved chaperones. The lodging facility should be a reasonably priced hotel or motel and conference rate requested.

Transportation

- Private vehicles – mileage for private vehicles may be reimbursed at the rate allowed by the IRS. Contact Business Services for the current rate. For reimbursement, the employee must provide dates of travel, destination (to and from), miles driven, purpose and list of individuals traveling.
- District vehicle – employees should arrange for use of district vehicles with the transportation department

Miscellaneous expenses – other travel expenses may be reimbursed if:

- Approval has been given by the ASB advisor and student council representative
- They are necessary expenses of conducting the ASB activity and a receipt is presented to document the expense
- Chaperones – travel expense of accompanying adults (advisors or approved chaperones) are a justifiable and reimbursable expense of the activity, but must have prior student council approval. Reimbursable items follow the guidelines noted above.
- Gratuities - reimbursement for gratuities on meals, baggage handling, hotel/motel services or travel should not exceed customary percentages

Refer to Travel Best Practices for further guidelines.

TRAVEL ADVANCES

OVERVIEW

It is necessary in some cases to issue a travel advance to cover authorized ASB travel expense. This can be handled through a Travel Advance request.

PRIOR OF TRIP

- An ASB Travel Advance request must be prepared and proper approvals obtained prior to issuing the funds. The ASB secretary will send in the request for funds to Business Services

END OF TRIP

- Settlement of advance will be made within five (5) calendar days of return by submitting itemized receipts to the school bookkeeper. Failure to remit excess travel advance monies will result in employee's liability to pay 10% per annum interest and forfeiture of any and all money due from the district until settlement
- Where actual expenditures are less than the advance received, the settlement documentation should be accompanied by a personal check payable to the school for the difference
- Where actual expenditures are greater than the advance received, the difference will be remitted to the employee via the ASB expense reimbursement request form if allowed

TRAVEL ADVANCE REQUEST FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=VHJhdmVsX0FkdmFuY2VfQVNCX3JlcXVlc3RfMi5wZGY6Ojovd3d3L3NjaG9vbHMvc2MvcmVtb3RIL2ltYWdlcy9kb2NtZ3lvQUxMZmlsZTE2Mzc5Ny5wZGY=§iondetailid=28905>

INTEREST EARNINGS

OVERVIEW

ASB Fund balances earn interest. Interest earnings are divided proportionately between the district ASB funds.

ASB investment earnings must remain in the ASB Fund and are not transferable to the General Fund.

DISTRIBUTION

The county treasurer's report to the Business Services will indicate the month's interest distribution for the ASB Fund. Interest earnings are credited monthly to the school's ASB interest account.

CASH HANDLING

OVERVIEW

Northshore schools and departments receive thousands of dollars for various activities each year. Cash represents one of the District's most sensitive assets. These monies constitute public funds and must be handled according to state law and district regulations. The Washington Administrative Code states in part that all money, upon receipt, shall be transmitted intact to the District Depository Bank and then the County Treasurer. (WAC 392-138-115 and WAC 392-138-205). The District has interpreted "upon receipt" to mean daily deposits.

Due to its nature, there should be clear accountability for cash, both in its receipt for deposit and custodianship. The term "cash" includes currency, coin, checks, money orders and credit card receipts.

Employees are not allowed to open bank accounts or use personal bank accounts to process district money.

Cash should be recorded as soon as it is received. Initial record of cash received may be by pre-numbered district receipt, Class Receipt Log, cash register tape, point-of-sale system receipts, or receipt generated by IFAS, the district financial system.

PRE-NUMBERED DISTRICT RECEIPTS

Pre-numbered receipts should be used only where no other record exists. District receipt books can be obtained from the Accounting Department. These receipts are sequentially pre-numbered and pre-printed with the district name. Generic receipts are not acceptable.

Receipt books are issued to a specific department, school or individual who becomes responsible and accountable for them. A school or department may assign a receipt book to a staff member for an entire year, if required. A record must be kept of each receipt book number series assigned to each staff member.

Receipts must be issued in numeric order. Receipts should be prepared in triplicate and distributed as follows:

- White copy (Original) – to person from who cash was received.
- Yellow copy – submitted by department/staff member to support cash received and/or sent to Accounting Department on a Transmittal Form.
- Pink copy – retained in the receipt book to maintain numerical sequence of receipts.

The "Cash" or "Check" box on the receipt MUST be marked to indicate whether money was in the form of cash or check. If a mixture of cash and checks is received, note the amount of each

on the receipt. All receipts should identify from whom the funds were received and the reason funds were received.

POINT-OF-SALE SYSTEM (POS)

The Point-of-Sale system allows all money, ASB or General Fund, to be receipted and deposited together through the same register as the computer receipts revenues to the proper fund, identifies receipts by code, individual or activity and can offer a detailed transaction report or a summary by account code.

The Point-of-Sale system is available at all schools. It can process receipts quickly, summarize daily activity, and keep cash and checks secure in the cash drawer (if installed). Each school has a Point-of-Sale user guide detailing customer transactions, end-of-day procedures, etc.

Change funds can be established for each terminal. This can be accomplished upon completion of a Request for Change Fund form. The check must be payable to the change fund custodian. Change funds are to remain intact and stored in a safe when not in use. The Change Fund account must be closed out at fiscal yearend by depositing the change fund amount back to the Change Fund account code, LL1200.2. See section on Change Funds for detailed information.

Cash and/or checks must be processed through the point-of-sale and reconciled (through the "End-of-Period" procedures) daily. No more than two persons are permitted in the point-of-sale area. Only one person may work out of the terminal at a time. If a back-up person takes over, they must log in as themselves.

All cash must be processed through the point-of-sale using the following steps:

- Identify the customer.
- Determine applicable activity account.
- Enter the amount of sale.
- Count the cash.
- Enter the amount of money received. Be sure to designate cash or check or the appropriate mix. Checks received must be for the exact amount of the purchase.
- Currency given to you by customer should not be put into the cash drawer until the transaction has been completed. (This will alleviate any questions about the amount of money received.)
- Give customer the register receipt.
- Put money in drawer. Endorse all checks immediately upon receipt.
- Close the cash drawer. The cash drawer should remain closed between transactions.

Money collected from pop machines, ticket sales, book fairs, or school activity groups can be entered in total into the cash receipting system in use and the receipt given to the person delivering the money. Cash Reconciliation forms must be submitted and signed by person delivering the money. The money should be counted and verified by the bookkeeper in front of

the person bringing the cash. See instructions for event ticket sales and Pop Keeney gate receipts for further details.

The Accounting Department will upload POS previous day's receipting into IFAS, the district financial package, allowing revenue to be recorded "real time."

AVOID BAD CHECKS

In order to conduct business, checks need to be collected. Checks returned by the bank for NSF or Account Closed will reduce your revenue. To help reduce bad checks, follow these five simple rules:

- The check writer's name, address and phone number should be printed on the check. If possible, get a physical home address, home phone and work phone.
- Write student name or ID number on check. This makes it easier to contact the bad check writer to collect money.
- Make sure the written and number amounts correspond on check.
- If possible, watch the check writer sign the check. If the name is illegible, have the check writer print their name below their signature.
- Do not accept checks not written to your school or Northshore School District.

CASH-ON-HAND OVER/SHORT PROCEDURES

Cash-on-hand must be balanced against the revenue reported received on the Point-of-Sale system.

All over/short variances are recorded into the reporting system. If the variance is under \$6, it will automatically post to the over/short account code, LL1220.2. Any variance over \$6 must be investigated and corrected.

IMPORTANT: Your bank deposit total and your End of Period Summary Report generated as part of the end-of-period procedures must equal.

TICKET SALES/GATE RECEIPTS

Ticket sales and gate receipts include admission fees for sporting events, dances and plays where a ticket is issued instead of a receipt when payment is received. The following guidelines are to ensure the proper accounting and deposit of cash from ticket sales. No complimentary tickets may be given.

District employees wearing their district ID badge and agreeing to be "on call" to assist with security, disciplinary situations, and crowd control during all home sports venues that charge an entrance fee may sign in on a designated clipboard for each sporting event in lieu of purchasing a ticket. Employees who do not want to assume the responsibilities will need to purchase a ticket in order to attend. Family members do not qualify as employees and, therefore, must

purchase a ticket for all events. This option is available for regular scheduled games only – no post season games.

SAFEGUARDING TICKETS

- Tickets represent cash and must be safeguarded accordingly.
- Tickets must be secured in a locked safe or cabinet until issued to a ticket seller.

USE PRE-NUMBERED TICKET

- Pre-numbered tickets must be used for all activities charging admission.
- Different colored tickets should be used for different admission fees.

ISSUE TICKETS

- Prepare a Ticket Sales Reconciliation form for the tickets to be issued. Record the beginning ticket number(s), and purpose/event, and change fund amount issued for the ticket sales.
- Issue ticket seller the tickets, Ticket Sales Reconciliation form and change fund in a change box. For Pop Keeney football games; include deposit slip and Bank Bag Log sheet

TICKET SALES AND ADMISSIONS

- Two individuals should control admissions. One collects money and issues tickets; the other collects and tears tickets
- A reasonable distance between those collecting the money and those taking the tickets or entrance passes should be maintained
- Tickets must be sold in number sequence
- The ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Should the entire ticket be retained by the ticket collector, it would be necessary to hand stamp patrons, if they must leave the event area.

DAILY SALES REPORT

- Count the money and complete the Ticket Sales Reconciliation form
- To calculate the number of tickets sold, take the ending ticket number minus the beginning ticket number plus one and multiple by the selling price
- Total ticket value should equal total cash collected minus the change fund. Explain any differences. Ticket seller must sign form.

COMPLETION OF EVENT (DURING SCHOOL HOURS)

- Return all unused tickets, change fund, and receipts from ticket sales to office manager/bookkeeper with the completed Ticket Sales Reconciliation form.
- The office manager/bookkeeper verifies all tickets are accounted for the change fund has been returned intact and counts the receipts to verify the reported amount.

COMPLETION OF EVENT (NOT DURING SCHOOL HOURS)

- See section on Securing Cash from Evening and Weekend Events.

TICKET SALES/GATE RECEIPTS – POP KEENEY

TICKET BOOTH STAFFING

There are ticket-taking booths at each of the two gates at the Pop Keeney Stadium (a total of 6 windows can be opened if necessary). Ticket booths will be staffed with a minimum of two ticket sellers at all times, if the gates are open and operating.

Each booth may operate as many cash drawers (portable ticket cases) as they need depending on the number of the expected spectators. It is recommended each operating window have its own change fund for convenience, speed, and accuracy.

GAME ENTRANCE FEES AND PASSES

Prices for games should be clearly posted outside the ticket booths. The price for the game is the same no matter what time the spectator arrives. (No discount for coming in late or at halftime). As ticket sales wind down, windows may be closed to allow ticket sellers to organize the cash and begin counting cash/checks and reconcile the ticket sales to cash received.

KINGCO rules and regulations will be followed for sale and pricing of tickets and season passes. The principal or athletic director must approve any season passes in advance of printing. The passes must be pre-numbered, indicate the price of the pass, school name, and have a place for the individual pass holder's name to be printed using permanent ink.

A log of pass numbers must be maintained. All season pass funds collected at the school must be deposited daily.

District employees wearing district ID badge and agreeing to be "on call" to assist with security, disciplinary situations and crowd control may sign in on a designated clipboard for each sporting event in lieu of purchasing a ticket. Employees who do not want to assume the responsibilities will need to purchase a ticket in order to attend an event. Family members do not qualify as employees and, therefore, must purchase a ticket for all events.

TICKET TAKERS

As spectators enter the stadium, ticket takers should take and tear the tickets in two. If they wish, they can give half of the ticket to the spectator, but at a minimum, they should keep half

of the ticket. They should ask to see the ASB card for students without tickets. They should inspect passes to see that they are current, from the correct school and have an ASB indicator.

CHANGE FUND

The Athletic Director or lead ticket seller at each school will make arrangements, in advance, with the bookkeeper to receive an adequate change fund. The change fund must be signed for using the Change Fund Authorization form.

The total change fund is split between the ticket boxes needed for the event. Individual ticket sellers should count, verify and sign that they will be responsible for the amount of change given to them.

All change should be handled carefully and be in the ticket box/till. If one ticket seller needs change, they should exchange \$20 or \$50 with another ticket seller for the combination of bills (\$1, \$5, or \$10's) totaling the amount exchanged. They should both count the money or do it slowly together. Ticket sellers must not take unspecified amounts of change from one box and place in another.

TICKET RECONCILIATION

Each ticket seller must prepare a Ticket Sales Reconciliation form indicating the number of tickets sold for each price of ticket and number of passes sold and calculate the total revenue anticipated. At Pop Keeney, the change fund is deposited with the gate receipts and it should be added to the gate receipts and included in the total deposit and reconciliation.

PREPARE DEPOSIT

A deposit slip can be prepared for each till or the tills can be combined into one deposit, depending on the volume of gate receipts. Deposit slips will be provided by the school bookkeeper. Endorse all checks.

Plastic disposable money bags are used for all deposits. Write the date, school name and total deposit amount for that bag on the outside of the disposable bag. If more than one disposable bag is needed for a deposit, in addition to the above information write bag 1 of 2 or bag 2 of 2 on each bag. Note: It is easier to write the information on the bag BEFORE you put the money in. Put the original deposit slip in the disposable money bag with the cash/checks to be deposited so it can be read by the courier. After you put the money and deposit slips in the bag, flatten the top part of the bag, remove the tear-off receipt, pull off the sticky strip and seal the bag. It helps to be on a flat surface.

Complete the Bank Bag Log Sheet, have security staff sign as witness. Sign the **Bank Bag Log Sheet-Transportation Bldg when dropping the deposit bags into the safe at Pop Keeney.**

The Athletic Director or Pop Keeney manager should see that the completed/reconciled Ticket Reconciliation form(s), the yellow copy of the deposit slip(s), the tear-off money bag receipt, and yellow copy of the Bank Bag Log Sheet is received by the bookkeeper the next school business day with the ticket boxes.

TICKET SALES RECONCILIATION FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=VGlja2V0X1NhbGVzX1JlY29uY2lsaWF0aW9uLnBkZjo6Oi93d3cvc2Nob29scy9zYy9yZW1vdGUvaW1hZ2VzL2RvY21nci8xNzY1ZmIsZTM4MTcwLnBkZg==§iondetailid=28905>

STUDENT STORES

Student stores sell a variety of supplies and products.

The following guidelines apply to all student store cash handling:

- Supplies and products for sale in the student store must be stored behind locked doors.
- Cash registers must be used in all student stores. Sales are to take place only when the store is open for business.
- No sales are to be made on credit.
- If your student store uses a cash register to record sales, all sales must be rung into on the cash register at the time of sale.
- If checks are accepted, they must have the name, address and phone number of the payee on the check.
- Checks can only be accepted for the exact amount of the purchase.
- Checks must be made payable to the school or district and endorsed immediately upon receipt.
- Cash in the student store register or cash box is NOT to be used for personal convenience (to make change or to cash a check when no sale has been made.)
- The store supervisor must document all over-rings or voids from the cash registers at the time of the transaction.
- All cash is to be counted at the end of each shift by a minimum of two people. A Northshore employee (preferably the supervisor) is to oversee the cash counting. After cash has been counted, a reconciliation form is to be completed and signed by the two people who counted the cash.
- All cash receipts are to be submitted to the office manager/bookkeeper by a designated person at the end of each shift. The office manager/bookkeeper, upon receipt of the cash receipts from the student store, should count the cash receipts in the presence of the person submitting the cash and issue a receipt in accordance to type of cash receipting system in use or give the money to the bookkeeper in a sealed bank bag.
- Cash shall not be retained in the student store when the store is not in operation. All change funds must be kept in the school safe after the student store closure. The register till/cash drawer should be empty and left open when student store is closed

SECURING CASH FROM EVENING AND WEEKEND EVENTS

Never take receipts home, or store them in a classroom, file cabinet, etc. If the event coordinator does not have access to the main office after the event, the kitchen safe can be used to secure the deposit until the next school day.

Prior to the Event – School secretary/bookkeeper shall prepare the cash box as usual for the event coordinator. For kitchen safe access, the bookkeeper should check out the following:

- Locking Night Deposit Bag with key.
- Keys to the kitchen area where safe is located.

Immediately Following the Event – The event coordinator shall prepare the cash receipts for deposit as usual. **Note: event coordinators must be employees of Northshore School District.**

- If the money is counted and prepared for deposit, place the sealed plastic moneybag into the locking night deposit bag.
- If the money is not prepared for deposit, place it directly in the night deposit bag with a Cash Reconciliation or Ticket Sales Reconciliation form.
- The coordinator, escorted by security or another adult, should take the deposit to the kitchen safe.
- Complete the Kitchen Log Sheet. Enter date, mark “HOLD” under the deposit number, sign as depositor, and have the escort sign as the witness.
- Drop locked night deposit bag in safe’s top drop slot.
- Secure and lock all kitchen doors upon exit.

Next School Day – The event coordinator shall inform the office manager/bookkeeper there is a deposit being held in the kitchen safe.

- The office manager/bookkeeper shall remove the night deposit bag from the kitchen safe and sign and date the Kitchen Log Sheet under pickup signature.
- The event coordinator must report to the office manager/bookkeeper to return the night deposit bag key, the kitchen keys, the reconciliation form(s), and other cash receipting items.
- If the event receipts are not reconciled and sealed in a plastic disposable deposit bag, the coordinator must unlock the bag and count the money TOGETHER with the office manager/bookkeeper.

The office manager/bookkeeper shall receipt and deposit the event receipts.

SECURING CASH AT NORTHSORE PERFORMING ARTS CENTER

For scheduling the Performing Arts Center and access to the office and ticket area, contact:

Hjalmer Anderson – 425-408-7163

Jay Christiansen – 206-930-8605

Prior to the Event – High school bookkeeper shall prepare the cash box as usual for the event coordinator and include the locking night deposit bag with key or plastic disposable deposit bag. The drop slot safe in the Performance Arts Center ticket office is available to store deposits overnight.

Immediately Following the Event – The event coordinator shall prepare the cash receipts for deposit as usual.

- If the money is counted and prepared for deposit, place the sealed plastic money bag into the locking night deposit bag.
- If the money is not prepared for deposit, place it directly in the night deposit bag with a Cash Reconciliation form.
- Complete the Log Sheet. Enter date, mark “HOLD” under the deposit number, sign as depositor, and have another person sign as the witness.
- Remove the key after locking the night deposit bag. Drop locked night deposit bag in PAC’s safe’s top drop slot.
- Secure and lock Performance Arts Center doors upon exit.

Next School Day – The event coordinator shall contact the Performance Arts Center coordinator to make arrangements for access to the Performance Arts Center ticket office.

- The event coordinator or designee shall remove the night deposit bag from the safe and sign and date the Log Sheet under pickup signature.
- If the event receipts are not reconciled and sealed in a plastic disposable deposit bag, the coordinator or designee can count the money and prepare the deposit and seal into plastic bank deposit bag, or take to school site for deposit preparation.
- Take the plastic deposit bag to the BHS bookkeeper (during normal operating hours) along with the night deposit bag, the reconciliation forms and other cash receipting items

The bookkeeper shall receipt and deposit the event receipts into the POS.

DEPOSIT PROCEDURES/SECURING CASH IN SAFES

The district has distributed safes to each school. Every school should have at least two safes— one large double door safe with drop slot in the kitchen and one smaller safe in the office area. Each department should have access to a safe located somewhere on their campus.

Doors leading to the area where the safe is located must be locked at all times. Outside doors used for kitchen deliveries, which allow access to the kitchen safe, must be locked at all times. Buzzers should be available for use of delivery personnel.

Safes should meet district standards. Standards call for a safe with combination only, no keys. Safe must be secured and bolted down and located out-of-sight in a low traffic area.

Only school district money should be secured in school safes. No PTSA, Booster Club, Sunshine Funds, etc., should be located in safes on district property.

Although it is best to deposit money daily, this is not always possible. When cash receipts are left in the building overnight, they must be secured in a locked safe. Locked file drawers, even when behind locked doors, are not secure. Do not leave cash and checks in a locked file drawer overnight.

POS cash till drawers should be left empty and open at end of day.

CHANGE FUNDS

Change funds may be necessary when the collection of revenues require the use of additional cash for making change.

Schools requiring a change fund for certain activities may establish such a fund by completing a Request for Change Authorization Fund Form. The check must be payable to the change fund custodian. An employee will be designated as the custodian of the change fund and is responsible for the security of the fund. Do not hold back receipts to create a change fund.

A Change Fund Authorization Form requesting amount needed should be given to the office manager/bookkeeper in advance of the event. All change funds should be handled carefully and be in a change box.

The change fund amount may be deducted from the total receipts for the event and kept in the school safe until another change fund amount is required at a later time. Another option is to include the change fund with the receipts (such as with Pop Keeney ticket sales) and deposit in total into the district depository account. Documentation must indicate the deposit of the change fund.

CHANGE FUND AUTHORIZATION FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=Q2hhbmdlX0ZlbnRfQXV0aG9yaXphdGlvb19GaWxsYWJsZS5wZGY6Ojovd3d3L3NjaG9vbHMvc2MvcmVtb3RIL2ltYWdlcy9kb2NtZ3IvQUxMZmlsZTE2Mzc5Mi5wZGY=§iondetailid=28905>

BANK DEPOSIT PROCEDURES

All monies collected are to be deposited intact directly into a General Fund or ASB fund depository account. "Intact" means the composition of total cash and checks received and receipted must match the total cash and checks deposited and the total deposit must equal the total of receipts issued. Intact also means that no funds should be held back from a deposit except for designated change funds.

Prepare deposit slips using the district preprinted NCR deposit slips for your school or department. Run two adding machine tapes listing check amount and total or list individually on deposit slip. All bills should be facing the same direction, and rubber banded or strapped according to bank requirements. Coin should be rolled in appropriate denominations when

quantity is sufficient if you are taking the money to the bank for night deposit. Do not roll coin if the driver is picking up the deposit.

FOOD SERVICE KITCHEN DEPOSITS

- Checks and cash collected (minus change money) and bank deposit slip must be put in a plastic disposable moneybag.
- Release all air from the bag before sealing.
- Record date, location and deposit amount on the bag. Remove tear-off receipt strip and seal the bag.
- Record date and bag number on Kitchen Log and initial.
- Store moneybag in kitchen secured, locked safe until pickup by driver. At no time should money be left out and unsecured.
- Driver signs Kitchen Log Sheet at time of bag pickup
- Kitchen manager signs the Bank Bag Pick-Up Log Sheet completed by the driver and verifies the bank bag number is correct.

SCHOOL DEPOSITS

- Office manager or ASB bookkeeper completes deposit process and brings plastic disposable bank bag to the kitchen safe.
- Second staff member initials Kitchen Log as witness to deposit drop and office/ASB bookkeeper signs Kitchen Log and drops deposit bag into kitchen's safe drop slot. Staff member initialing the log is not taking responsibility for the accuracy of the deposit, just as witness of the drop of the sealed disposable moneybag.
- Deposits to be made over school breaks or holidays should be taken to the nearest USBank. Do not drop deposits into the kitchen safes as no courier pick up is scheduled over holidays or breaks.

POP KEENEY GATE RECEIPT DEPOSITS

- After all cash/checks/tickets have been reconciled and the deposit prepared, complete the Bank Bag Log Sheet for Pop Keeney receipts. Each bank bag number is recorded with the deposit amount for the bag and the ticket takers initials and printed name.
- Security staff will also sign the Bank Bag Log sheet as a witness and lead ticket taker will include the yellow copy of the Log Sheet with the Ticket Reconciliation Form and paperwork being returned to the bookkeeper.
- Security will escort the lead ticket taker with bank bags and the white copy of the Log Sheet to the safe at Pop Keeney.
- The lead ticket taker will sign the Transportation Bank Bag Log Sheet (see attached form) and Security will sign as witness. Leave white copy of the Log Sheet with the Transportation Bank Bag Log Sheet. Drop the deposit bag(s) into the drop slot of the safe.

- Warehouse will schedule a pickup from the safe each Monday following a game at Pop Keeney.

DISTRICT DRIVER RESPONSIBILITY

- At each school building, the driver will pick up the bank bag(s) from the kitchen manager. Bank bag(s) are to have been stored in the locked safe until time of arrival of driver for pick up.
- Driver will sign the Kitchen Log Sheet showing date and time of pick-up and log the bag number(s) on the driver's Bank Bag Pick-Up Log Sheet. Kitchen manager initials the driver's Pick-up Sheet verifying the correct bank bag number and pick up by the driver.
- Driver secures bank deposit bags in safe on truck and delivers to district safe.
- Driver's Bank Bag Log Sheet is given to district warehouse representative for verification and transfer of deposit bags to safe.

DISTRICT WAREHOUSE REPRESENTATIVE RESPONSIBILITIES

Transfer individual deposit bags into a larger deposit bag. Record on the front of each large bag the number of smaller bags inside.

Note on Bank Bag Log the consolidation bag number and bar code number from stickers provided by Garda.

When the larger bag is full; seal and record the total deposit amount on the large bag.

Complete a daily receipt in the Garda Systems receipt book. (See sample in book)

- Date
- District name and warehouse address **
- Signature of supervisor completing receipt entries
- Delivery To – USBank, Seattle **
- Contents – Cash/Checks **
- No of Sealed Items – 1 (per line item)
- Serial number of Large Bag
- Total deposit amount in Large Bag
- Continue E through I for each large bag to be picked up by Garda Systems
 - ** May be completed ahead of time

AT Systems estimated time of arrival is 1:00 – 3:00 PM Monday through Friday. Warehouse representative must meet the Garda Systems driver at time of arrival, open safe, get signature of Garda Systems driver on daily receipt, close and lock safe. Garda Systems allows five minutes to complete the transfer of deposits.

File the drivers log by month.

Garda Systems will not pick up on bank holidays.

TRANSFER/SUBMIT DEPOSIT INFORMATION

Periodically or at minimum monthly, the bookkeeper will submit their deposit information to Business Services. Please submit your bank deposit slip with End of Period summary report. See example below. This information will allow for reconciling bank statements and audit cash/check composition. Please refer to the POS user guide for complete instruction.

The packet should contain the following:

- Daily POS Report – Total Daily Summary of Revenue Report
- Reconcile Cash Drawer Report – Run during daily closeout process
- Bank Deposit Slip(s) – Attach the bank deposit slip(s) to the Daily Report.
- Send monthly packets to the Accounting Department

USbank

DATE: 7-2-13

CURRENCY	DOLLARS	CENTS
CASH	10	
CHECKS	1537.35	

AMOUNT: \$1,547.35

END OF PERIOD SUMMARY REPORT

ROTHSCHILD HIGH SCHOOL
9130 NE 180TH ST., BOTTLELL, WA 98011
(425)408-7000

End of Period Summary Report

User: Denny
Reconcile Num: 16372
Deposit Reference: 32454806

7/2/2013 2:39 PM

Cash:	\$85.10
Check:	\$1,462.25
Debit/Credit:	\$0.00
Account:	\$0.00
Other Tender:	\$0.00
Starting Till:	\$0.00
Receipts:	\$1,547.35
Over/Short:	\$0.00

LOSS/THEFT OF MONEY

In the event of a suspected loss (theft) of cash and/or checks, it is important that the following procedures be followed immediately:

- Notify the principal or supervisor
- Report the loss to the Cash Receipts Coordinator in Business Services
- Report the loss to security

- Follow procedures for completing and filing the district Accident/Incident Report and Police Report, if needed

The above notification is a legal requirement.

FUNDRAISING

OVERVIEW

Fundraising is a common element of school district existence and can be viewed as either a successful enterprise – or a colossal headache! Following the steps outlined will help turn your fundraising effort into a leadership experience that supports the goals of Northshore School District. It will also result in a fundraiser with a carefully thought out plan that will maximize your chances of success and minimize the hassles involved.

Northshore School District has policies and procedures in place to allow for three types of fundraising: raise money for ASB; raise money for the General Fund; raise money for charity. You may notice that most of the procedures are the same for each type.

You can also contact the Business Services for additional information or assistance.

REFERENCES

School Board Policy/Procedure 3530/3530P – Student Fundraising Activities

WHAT MAKES IT ASB?

It is an ASB event or fundraiser if:

- Students are involved and/or
- School district or school name is used and/or
- It is conducted on or off school property and/or
- It is done with the approval of the school board or their designees
- The majority of the work is done by students, i.e. walk-a-thon, car wash, read-a-thon. If the event would not be successful without the student participation, then the fundraiser qualifies as an ASB event.

When all of the above are in place, funds raised must be deposited in the ASB Fund.

ASB's are mandatory in grades 7-12 whenever students engage in money raising activities with the approval and under the supervision of the district. Each building must have a separate constitution. (WAC 392-138-011)

ASB's are not mandatory in grades K – 6 but any money raised with the approval and under the supervision of the district must be administered in the same accounting manner as ASB money. (WAC 392-138-011)

The school board has authority over ASB's and ASB's are subject to the same laws as the school district including accounting procedures, budgets and warrants. [RCW 28A.325.120] (WAC 392-138-013)

Privately, students are still able to raise money as members of other organizations (scouting, church, etc.) but this activity cannot be done by an ASB or with school approval or district supervision on school time. Students may not use a school team or club name nor suggest representation verbally nor wear a school uniform during personal or private fundraising. (WAC 391-138-015)

Booster/Volunteer Funds can be donated to support school activities. These are moneys raised by volunteer groups that support school organizations but operate independently of the school district. These organizations include PTSA and other parent-faculty clubs, special interest parent groups, and booster clubs. These organizations should register with the state of Washington and operate as non-profit organizations.

Please contact Business Services if you have any questions regarding fund raising.

MONEY MANAGEMENT

Money problems may arise due to a lack of proper record keeping and/or adult supervision of the fundraiser. Avoid problems by following these guidelines:

- Work closely with the ASB Bookkeeper and Activity Coordinator; their knowledge is of great value to you.
- Purchases may only be made with purchase orders.
- Inform administrators of fundraising sale dates and of the sale procedures you will use.
- Set up a system for daily records of deposits and payments. Use an official district receipt book, or if computerized receipting is used, set up a SKU with the ASB Bookkeeper to receipt sales. Audit your records periodically with the bookkeeper.
- Use individual cash count sheets attached to envelopes for student deposits; allow enough time to verify each deposit in the student's presence before the receipt is written. Save the cash count sheets; they are part of your financial records.
- Deposit money daily. Use the proper methods as explained to you by the ASB Bookkeeper. After daily student deposits have been collected, complete the Fundraiser Receipt Log; deposit daily collections to the ASB Bookkeeper.
- Deposits can only be made through the school bookkeeper to the district depository account. **No personal bank accounts are allowed.**
- Assign a single student to maintain all revenue records for your sale.
- Assign another student to maintain the sales records of each salesperson (who has what; what has been sold; what has been returned). Use Fundraiser Merchandise Check Out Sheet and Fundraiser Receipt Log.

MERCHANDISE CHECK OUT SHEET FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=TWVY2hhbmRpc2VfQ2hY2tft3V0X0ZvcmlfRmlsbGFibGUucGRmOjo6L3d3dy9zY2hvb2xzL3NjL3JlbW90ZS9pbWFnZXMvZG9jbWdyL0FMTGZpbGUxNjM3OTUucGRm§iondetailid=28905>

RECEIPT LOG FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=RIJfUmVjZWlwdF9Mb2cucGRmOjo6L3d3dy9zY2hvb2xzL3NjL3JlbW90ZS9pbWFnZXMvZG9jbWdyLzE3NjVmaWxIMzg1NS5wZGY=§iondetailid=28905>

If several fundraisers are conducted throughout the school year, students should be rotated on the above duties as much as possible. This is an example of good internal controls (separation of duties).

OBTAIN PARENTAL PERMISSION

The Parental Permission for Fundraising document informs parents that their student is responsible for any and all goods checked out to them. When the fundraiser is complete, all unsold merchandise and money collected must be returned to the activity advisor for deposit with the ASB Bookkeeper.

Advisors are to obtain parental permission before allowing students to participate in the fundraiser. The form explains student liability and gives details about the fundraiser. The returned forms should be filed with the fundraiser paperwork.

PARENT OPT OUT FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=RnVuZlJhaXNlcl9QYXJlbnRft3B0LU91dF9Ob3RpY2VfRmlsbGFibGUucGRmOjo6L3d3dy9zY2hvb2xzL3NjL3JlbW90ZS9pbWFnZXMvZG9jbWdyL0FMTGZpbGUxNjM3OTMucGRm§iondetailid=28905>

PARENT PERMISSION FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=RnVuZlJhaXNlcl9QYXJlbnRfUGVybWlzaW9uX0ZvcmlfRmlsbGFibGUucGRmOjo6L3d3dy9zY2hvb2xzL3NjL3JlbW90ZS9pbWFnZXMvZG9jbWdyL0FMTGZpbGUxNjM3OTQucGRm§iondetailid=28905>

QUESTIONS TO ASK

- Will the project be fun?
- Will it require outside help?
- Has this type of sale worked before? Should we take a different approach?
- Are we all behind the idea?
- Can we accomplish our goals with this fundraiser?

- Do we have funds available to purchase the sale merchandise?
- Will this be a presale?
- Is adequate budget capacity available for expenses?
- Will we have to request a loan from the student council?

After choosing a fundraiser, use the Fundraiser Check List to help you organize. It is a step-by-step approach to selling a tangible item but can also be helpful in planning a car wash, dance, etc.

SCHEDULE YOUR FUNDRAISER

- Check your school calendar. Be sure that you will not be in conflict with another event.
- Planning a fundraiser in conjunction with a holiday can be effective if the product sold is appropriate. Plan well in advance.
- **ADVERTISE YOUR FUNDRAISER!**

PROCEDURES FOR FUNDRAISING

The following procedures should be followed to ensure accountability and adequate internal controls.

PRIOR TO THE SALE

Complete and submit a Request for Fundraising Activity form to the student council and Prime ASB Advisor requesting permission to conduct a fundraiser. All fundraising is to be approved by the student council and the school administrator and must also be a type approved by the school district Board of Directors or designee.

- Establish a timetable for beginning and ending dates of the event
- Have your fundraiser placed on the building calendar
- Obtain information on record keeping and sale procedures from your ASB Bookkeeper
- Select a vendor; fill out a request for a purchase order before ordering any merchandise. Request a copy of the completed purchase order and file with your fundraiser documents.
 - Obtain a written agreement with the vendor that all unsold, like new merchandise may be returned for credit. Determine if the vendor will award prizes or incentives. Determine if your ASB will be billed for the prizes and incentives.
 - List articles to be ordered by catalogue number, description, quantity and price.
 - Consideration should be given as to whether or not bid laws apply. Call the Purchasing department (7652) for this information.

- Determine a selling price for the merchandise including shipping costs and tax. Contact the Purchasing Department (7652) to determine if your sale qualifies as tax exempt.
- When merchandise is received:
 - Count (inventory) items received - matching them against packing slips and your copy of the purchase order.
 - Sign your name and date received on the invoice or packing slip and give to the ASB Bookkeeper.
 - Keep merchandise secure (locked up) until it checked out to students.
 - Inform the students of their responsibilities regarding the merchandise and money. See the Parental Permission for Fundraising form.
- A timetable should be established with the ASB Bookkeeper for turning money into the school office each day.

REQUEST FOR FUNDRAISING ACTIVITY FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=UkVRVUVTVF9GT1JfRIVORFJBSVNJTkdfQUNUSVZJVFkucGRmOjo6L3d3dy9zY2hvb2xzL3NjL3JlbW90ZS9pbWFnZXMvZG9jbWdyLzE3NjVmaWxlMzg0OC5wZGY=§iondetailid=28905>

PROCEDURES DURING THE SALE

- The club advisor or designated students will be responsible for checking merchandise in and out. Use the Fundraiser Merchandize Check Out Sheet. All merchandise not checked out is to remain in a locked secure area.
- Individual student records must be maintained. Records protect both students and advisors.
 - Students receiving product must sign their individual record sheet each time they receive merchandise.
 - Students must sign their individual record sheet each time they deposit money or when merchandise is returned.

This is an opportune time to perform an instantaneous reconciliation between what has been checked out against what has been turned in, either in money deposited or product returned. Do not allow students additional product until previous product checkout has been reconciled. Use your point-of-sale system or school district pre-numbered receipts to record student deposits of money; original receipt is given to the student, copies remain in the receipt book. The use of District pre-printed, pre-numbered receipt books are required so that the student will receive an individual receipt for the monies turned into the advisor. In lieu of this, the teacher may use the Fundraiser Receipt Log and have students initial funds turned in. The teacher should complete the Fundraiser Receipt Log and turn this into the ASB bookkeeper with

the funds collected. Receipts and student check out sheets form the basis of an ASB club's financial record keeping.

- Deposit funds collected with the ASB Bookkeeper daily. The bookkeeper will verify your deposit total and issue a receipt to you as advisor of the club.

ASB money is never to be taken home or left in the classroom.

ASB money is never to be put into a private bank account.

PROCEDURES AFTER THE SALE

- Verify all student record sheets for accuracy.
 - Make a list of students who have not returned product checked out to them and amounts due.
 - Submit this list to the ASB Bookkeeper for collection.
- List and count all unsold merchandise; return it to the locked secure area for safekeeping. Return all unsold product to the vendor for credit. Do not delay returns. Some merchandise has a "shelf life". Sometimes unsold items can be sold to another activity or hold a clearance sale at reduced prices at a later time. Keep records. Finalize regular sale before beginning clearance sale.
- Maintain a fundraiser file. It should contain:
 - Copy of Request Permission for Fundraiser Activity form
 - Copy of the purchase order
 - Copies of parent permission forms
 - Copy of contracts or agreements between vendor and school
 - Copy of the invoice(s) and packing slips
 - Student checkout sheets
 - Deposit receipts and deposit records
 - List of unsold merchandise
 - Receipt from UPS or post office for return of product
 - Copy of the credit memo or a copy of the transfer voucher if another activity "purchases" your unsold inventory
 - Copy of the final reconciliation form
- Total revenue less value of merchandise not sold should be compared to projected revenue and deposit amounts.

FINAL RECONCILIATION FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=UHJvZHVjdF9TYWxlc19SZWNvbmlNpbGhhdGlubi5wZGY6Ojovd3d3L3NjaG9vbHMvc2MvcmVtb3RIL2ltYWdlcy9kb2NtZ3lvMTc2NWZpbGUzODU2LnBkZg==§iondetailid=28905>

WRAPPING UP SALES

Occasionally club fundraisers tend to drag on and on. This is a situation that can create problems for you, your club and school office personnel.

Don't let this happen. Set your deadline and stick to it!

Should a student fail to return items checked out to them or payment for them, schools may (by law) place their name on the school fine list.

Students will be held accountable for merchandise or money before grades or diplomas may be received or records transferred to other schools should they withdraw.

It is necessary to inventory unsold items. Inventory must be stored in a locked area and the inventory list filed with the ASB Activities Coordinator. Items can be sold at a later sale, sold to the school store for resale or included in another fundraising event. Items CANNOT be given away although they may be sold at reduced prices in a clearance sale. Keep separate records of this sale.

Keep detailed records of everything that occurs concerning the sale. Document beginning and ending sale dates at original prices; have separate records for sale dates at clearance prices. Fundraising events must show a reasonable profit at conclusion of the sale.

FUNDRAISING FACTS

- Once items are issued to a student, that student becomes totally responsible for them.
- Once students have possession of the sale items any losses due to spoilage or other damage become student responsibility.
- If merchandise or money is not returned to reconcile an individual student record sheet, that student's indebtedness will be added to the school fine list.
- All purchases must be made using the school district and school name – personal names and addresses are not allowed.
- All funds collected must be deposited to the school district depository account via the school ASB Bookkeeper.
- It is illegal for ASB money to be deposited to a personal bank account. This is public money and must be treated as such.
- Independent sales consultants may not use schools as a source of sales. These are consultants who offer schools a small portion of the sale profit by selling to students and parents through an ASB club.

Some of the independent consultants are Pampered Chef, Mary Kay Cosmetics, Avon, and Tupperware. Many times these consultants are personal friends, spouses or school district employees: this is considered to be a conflict of interest.

- Money raised that is ASB public money may only be spent for Cultural, Athletic, Recreational and Social purposes (CARS); non-graded, optional and extracurricular.
- Money raised for a charitable purpose as private money must follow specific procedures (see Private Monies).

RESTRICTIONS AND PITFALLS

Occasionally fundraisers may be a little out of the ordinary and require additional research before a club can begin. Usually, personnel in the ASB Activities Office can help you with questions and concerns; please ask them if you are in doubt about any aspect of your sale. Additionally, contact Business Services for advice and answers.

Be sure to receive authorized permission before beginning.

Legal: Fundraisers must meet fire, health, and licensing regulations.

Taxes: Non-profit groups may be exempt from income taxes, but liable for sales taxes, amusement taxes, or other levies on their proceeds. RCW 872.04.3261 exempts limited ASB fundraisers from paying sales tax on fundraising merchandise (continuous fundraisers do not qualify). A resale certificate must be provided to the vendor; this is to be done when ordering. Please contact the Purchasing Department (7652) for information.

Insurance: Special liability insurance may be required in the event property or people could be endangered by a fundraising activity. Consult the Purchasing Manager (7651).

Contracts: Staff members should not sign any contracts with sales representatives. The Purchasing Manager is authorized to sign contracts for the school district.

Theft: This can be a threat to any fundraiser. Keep goods and money in locked areas. Turn money in daily. Do not allow students to take cash boxes out of supervised areas. Whenever possible, receipt sales through the point-of-sale system. Distribute merchandise when proof of payment is shown.

GAMBLING – BINGO, RAFFLES, CARNIVALS

ASB's may conduct bingo, raffles, and carnivals as fundraisers without applying for a permit from the State Gambling Commission provided they follow these guidelines:

- Each ASB may conduct no more than two gambling events each calendar year (January 1 – December 31)
- Each gambling event may last no more than 12 consecutive days, except for raffles, which may last longer

- Total gross revenue for all gambling events of a school ASB may not exceed \$5,000 during each calendar year. If \$5,000 is reached during the event, sales must cease immediately!
- Only members of ASB may participate in management of the event. School advisory staff may help, but parents and PTA members are excluded. Only members of ASB may sell the raffle tickets
- Tickets may only be sold to persons 18 years of age and older. Prizes may only be awarded to persons 18 and older
- Records of each event must be kept for at least three years after the event. Records must include:
 - Gross revenue
 - Details of expenses related to the activity
 - Details of the use of profits from the activity
- Raffle tickets may have a maximum price of \$25.00. There cannot be any discounts for quantity of tickets purchased nor complimentary tickets given away. (Example: \$2 each or 3 tickets for \$5; all tickets must sell for the same price.)
- The following information must be printed on all raffle tickets:
 - District and school name
 - Date, time and place of drawing
 - Tickets must be consecutively numbered
 - If you must be present to win, the ticket must so state
 - Prize(s) to be awarded
- The local police agency must be notified of the event at least five days before the event

If any of the above items 1 through 3 are anticipated to be exceeded, a lengthy application process must be initiated with the Washington State Gambling Commission prior to the event. Allow adequate time for processing of the application.

PRIVATE MONIES

- Expending ASB money for charitable donation, scholarship and student exchange can only be made from legitimate ASB private moneys.
- Verify with Business Services (7651) that the proposed beneficiary is a legitimate charitable organization or cause.
- Student council must give its prior approval for collection and expenditure of private money. Additionally, an administrator must approve the fundraiser in writing. Please use the Request For Fundraising Activity form so that administrator and student approval signatures and any other information is documented as to the type of fundraiser, the intended beneficiary and start/stop dates of the event.

- Contact Business Services prior to any collections for guidance in following required district policies and internal control procedures
- Before beginning any private money fundraiser, public notice must be given to identify the intended use of the proceeds (be specific), that collections are exclusively for that purpose and that they will be held in trust by the school district until disbursed
- All publicity must state the above information
- ASB private money must be held in an expendable trust account within the ASB program (6000 series)
- Documentation for receipt of any donations is essential. Follow district procedure regarding cash receipting, depositing, record keeping, inventory control and final reconciliation
- Approval for payment of the proceeds must be in writing. Attach a copy to each purchase order requisition as backup documentation for payments made through the accounts payable process
- Charitable fundraising is a private activity. The district is to be compensated for any direct costs associated with the fundraiser
- Transfer of funds to or from a private money account in the 6000 series is not allowed

TOP 12 RULES OF FUNDRAISING

- Plan ahead. Get permission from your principal. Let the school office manager or ASB bookkeeper know what you are planning before you start.
- Follow state law, board policy/procedure and risk management rules, do not have raffles if sales are to anyone under the age of 18.
- Make it clear who is running the fundraiser; if a teacher/advisor, then ASB must receipt and deposit all money; if parent/booster club, then parent/booster club is responsible for all funds.
- Have a purpose for the funds (cultural, athletic, recreational or social). Set profit goals. Check that you have ASB budget capacity.
- Set a beginning and ending date and stick to it.
- Make purchases with a district purchase order and not in an individual's name.
- Obtain parental permission to inform parents that their students are responsible for all goods checked out, to give them the opportunity to approve or disapprove of their children's participation.
- Set up a system for daily receipting and deposit. Use district receipt books, point-of-sale system or the classroom summary receipt. Deposit can only be made through the school office manager or ASB bookkeeper and must go to the district bank account (not a personal bank account). Do not take money home or store it in a classroom.
- Set up a system for checking out the product and reconciling cash and products when returned. Secure the inventory.
- Keep all records. Check with your school office manager or ASB bookkeeper for record storage options.

- Be aware of potential conflict of interest issues. Is a district staff person acting as a vendor? Check with the purchasing department for vendor information and guidance.
- Do not give away ASB money. Follow all district procedures for holding charitable fundraisers.

SALES EVALUATIONS

Activity: _____

Dates: _____

Evaluation completed by: _____

Project chairperson(s): _____

How would you rate this project? Outstanding Good Needs Improvement

How would other students rate this sale? Outstanding Good Needs Improvement

How would the staff rate this sale? Outstanding Good Needs Improvement

List the things about this sale that you would do again.

List the things about this sale that should be changed if done again.

List any special recommendations or ideas for next year's committee.

List all the people, businesses or groups that should be thanked for their part in this sale.

FUNDRAISER CHECK LIST

- Type of fundraiser approved by school board policy
- School and district policies and procedures reviewed
- Approval by students, advisor and principal
- Meeting minutes showing student approval filed in the activities office
- Selection of the vendor
- Timeline established, scheduled on master school calendar
- Group meeting to cover the details of the sale
- Request for fundraising activity form filled out and filed in the activities office
- Vendor contract signed
- Purchase order issued
- Parent and student responsibility acknowledged and parent permission secured
- Incentives determined
- Sale kick-off event
- Initial inventory received, counted and secured
- Packing slip and/or invoice approved by students and advisors and given to ASB bookkeeper
- Merchandise secured during delivery period
- Individual student record sheets used
- Record sheets verified
- Money deposited daily to ASB bookkeeper
- Final inventory; secure and return unsold merchandise
- Final reconciliation of funds raised
- Final bill approved by students and advisor and then paid
- Fundraiser evaluated by students and advisor

FINAL RECONCILIATION FORM:

<http://www.nsd.org/education/page/download.php?fileinfo=U2VydmliZV9TYWxic19SZWNvbmlhZGlhdGlubi5wZGY6Ojovd3d3L3NjaG9vbHMvc2MvcmVtb3RIL2ltYWdlcy9kb2NtZ3lvMTc2NWZpbGUxMTQ3Ny5wZGY=§iondetailid=28905>

TAX EXEMPT STATUS

OVERVIEW

Some ASB fundraising programs qualify for tax exempt status. That means that sales tax does not have to be paid when purchasing items to be sold as a fundraiser.

CRITERIA FOR QUALIFYING FOR TAX EXEMPT STATUS:

- Sales must be conducted through the ASB. General Fund sales do not qualify.
- The district must own the merchandise and not act as an agent of the vendor. That means a sale that is commission-based does not qualify.
- The sale is run “periodically” which means that the sale can occur for a short duration – 2-3 weeks and can occur 2-3 times per year.
- The items cannot be sold in a place of “regular business”. Student store and on-line sales are considered a place of regular business and therefore these sales cannot be tax exempt. It doesn’t matter if the sale occurs periodically in the student store or on-line. What matters is where the items are sold.

PROCESS FOR TAX EXEMPT SALES:

- Contact the Purchasing Manager (7651) with the specifics of the sale to determine if it qualifies for a resale certificate.
- If the event qualifies, create a requisition and add a note that says you have contacted purchasing in advance and have qualified for tax exempt status.
- Purchasing will process the PO and send the district’s resale certificate to the vendor to alert the vendor that your purchase of items should not include sales tax.
- The resale certificate should accompany the purchase order to alert the vendor prior to receiving any goods or starting the sale.

CAUTION

An ASB fundraiser using your school’s website does not qualify for tax exempt status. This is considered a regular place of business.

CHARITABLE FUNDRAISING

OVERVIEW

Charitable fundraising can be defined as an official, organized effort by student groups to raise money for donation to a specific group, individual or cause. (For example – to fund scholarships and student exchange programs, to assist relief efforts for victims of tragedies, and/or to fund community projects.) Student fundraising for charitable purposes is permissible when specifically preapproved by the building principal. If certain conditions are met, funds raised by students for charitable purposes will be considered “non-associated student body funds” (per RCW 28A.325.030) and are not public money under section 7, article VIII of the state constitution. If the conditions are not followed, the money becomes ASB public money and cannot be disbursed for private purposes such as scholarships, student exchanges or other charitable purposes. Funds raised and disbursed under the heading of charitable fundraising are subject to district fundraising policies and procedures governing receipts and disbursements.

SUMMARY OF GUIDELINES FOR CHARITABLE FUNDRAISING

- Must be handled through the ASB Fund.
- Must be segregated from other ASB public monies by use of a unique, site-defined account code (the “6000 series” set of account codes, contact Business Services for assistance.)
- Must have prior approval of building administration (school principal, primary and student advisors) as well as student approval.
- Must consider ASB budget capacity.
- Must be for a legitimate charitable organization with a 501(c)(3) status and registered with Washington’s Secretary of State.
- Must determine the name/address of the intended recipient in advance, and establish a timeline under which the fundraising activity will begin and end.
- Must give special prior notice about intended recipients before any funds are collected. Collection, receipt, deposit and disbursement of the funds must follow the same internal controls and procedures in place for ASB funds.
- Disbursement to the intended recipient and/or other costs of the fundraiser shall be by warrant processed through Business Services.
- The ASB Fund must withhold an amount (or otherwise be compensated) for any of its direct costs incurred in handling the fundraiser.
- Public funds cannot be used in support of the costs of conducting a private fundraiser for charitable purposes.
- As provided by RCW 28A.325.030, charitable purpose does not include any activity related to assisting a campaign for election of a person to office or for the promotion or opposition of a ballot proposition.

RESTRICTIONS ON DONATIONS

By law, the General Fund cannot make donations or gifts. All fundraising or collections made for charitable purposes must be handled through the ASB Fund.

The ASB fund is allowed to make donations/gifts but only when they have raised the funds specifically for that purpose. The ASB cannot donate money from their accounts, other than the one established specifically for the charitable fundraising activity.

PRINCIPALS' AUTHORIZATION

As with any activity or program undertaken at a school - any charitable fundraising must first have the approval of the principal or their designee. They are ultimately responsible for insuring that proper procedures are followed.

BUDGET CONSIDERATIONS

While some of the charitable fundraising that occurs is planned for in the budget because it is routine or occurs each year at the school, many times there are unforeseen or disastrous events that spur students to fundraise for a charitable cause.

ASB's will need to consider whether they have the budget capacity to support a planned charitable fund-drive. Donations handled through the ASB Fund will ultimately require ASB expenditure capacity. In ASB, as in all funds of the district, revenues are necessary to support expenditures, but the statutory limitations apply to the expenditure budget as approved by the Board of Directors and submitted to OSPI. ASB's are encouraged to build their budget each year to include budget capacity for unforeseen events where students want to fundraise.

STUDENT INVOLVEMENT

Where ASB is involved at the secondary level, and students work to raise these funds, the activity should go through the ASB Fund and must be approved by the student body. Your school's ASB student leadership group should indicate in their meeting minutes or resolutions, their plans for this fundraising activity. Student leadership meeting minutes should also note how long they plan to work on collecting donations and which agency will be the recipient of the donations.

At the elementary school level, student involvement must be voluntary and should not adversely affect the instructional program.

WHO IS BENEFITING - WHICH AGENCY?

Students should decide on the recipient of the donations BEFORE soliciting the funds. Supervisors should take reasonable steps to insure the proposed beneficiary is a legitimate

charitable organization with a 501 (c)(3) status and be registered with the Secretary of State. The chosen charitable agency should be contacted in advance of any fund-drive as many such agencies want to approve or authorize a drive on their behalf.

SETTING TIMELINES FOR THE CHARITABLE FUND-DRIVE

At all levels, whether elementary or secondary, it is important to decide in advance which exact agency will be benefited and a deadline under which the fund-drive will cease. This is so a proper accounting can be made for the amount to be disbursed.

GIVING NOTICE TO DONORS

Prior to collecting any ASB private money, public notice must be given identifying the intended use of the proceeds. It should be clear to those donating – which organization will be receiving the donations and for what purpose. (i.e. the Red Cross to help victims of Hurricane ...)

COLLECTION, RECEIPT AND DEPOSIT OF THE MONEY

Funds should be receipted and deposited to the designated depository bank account. ASB Treasurers will receipt and code funds using a 6000 series account code.

ISSUING A WARRANT TO THE RECIPIENT AGENCY

At the conclusion of the fund drive, schools should prepare a formal written letter on school letterhead, addressed to the charity, which briefly describes the event and states the amount to be donated. A requisition is created to the charity and the letter of donation should be attached to the requisition. Business Services will issue a lump sum warrant out of your school's ASB fund equal to the total collected and the letter will accompany the warrant.

The letter should include:

- A brief description of the fundraising purpose/intent
- The name and address of the agency for whom the funds were raised
- The dollar amount of the warrant (should correspond to the net amount collected)

The letter should be approved by:

- Establish a PO in the IFAS system for an estimated amount. At the conclusion of the fund-drive, receive on-line for the actual amount to be disbursed. Send the letter, as described above, to Business Services.

DIRECT COSTS

Charitable fundraising is a private activity and district or ASB funds cannot be used to offset, front-fund or pre-pay expenses. All expenses including startup costs, must be paid from the proceeds by issuance of a warrant from the fundraising account, or by donation.

IN CONCLUSION

Please contact Business Services if you have questions about a charitable fundraising activity. We are available to assist you and your students with guidance as they work towards their fundraising goals.

GIFTS, AWARDS, PRIZES, AND INCENTIVES

OVERVIEW

The Washington State Constitution (Article VIII section 7) prohibits gifts of public funds. However, prizes, awards, and incentives (which might also be considered gifts) in recognition of achievement or service may be considered allowable in certain limited and controlled circumstances.

REFERENCES

School Board Policy/Procedure/Forms 7260/7260P/7260F - Gifts

BASIC GUIDELINES

- Gifts, prizes or incentives given in recognition of achievement or service should be in the area of extra-curricular activities, not for recognition of academic performance or good behavior in the classroom.
- Items given to individuals for achievement or service should be non-monetary and of nominal value. For example, a pin, plaque, trophy, key chain, commemorative picture frame, or athletic sew-on letter may be allowed since they have nominal value.
- The determination of “nominal value” is subjective. The District recommends using a base-line of \$25.00 per individual to measure nominal value.
- Cash is not allowed.
- Any plans for gifts, prizes or incentives should undergo careful scrutiny and pre-approval from the building principal or their designee.
- Other factors to consider include:
 - Who is the recipient? The entire student body, an entire class, a large portion of the student body, or just a select few students?
 - Why are they the recipient – what act of service or achievement have they given? Is the practice of giving them something or recognizing them in some way being practiced consistently amongst all students meeting certain appropriate criteria?

EXAMPLES OF GIFTS – NOT ALLOWED

Scenario #1: An appreciation lunch was given to volunteer workers.

Conclusion: Not allowed. This is either a payment for their services in which case they cease to be volunteers and have received a salary, or it is a gift. The exception to this is providing light lunches or refreshments during or near the time the volunteer services are provided. The district’s policies for such meals and refreshments should be met.

Scenario #2: Flowers were purchased for someone in the hospital.

Conclusion: Not allowed. This is considered a gift and as such it is an illegal use of public funds.

Scenario #3: Food was purchased for a needy family.

Conclusion: Not allowed. This is considered a gift and as such it is an illegal use of public funds. See the Charitable Fundraising section of this manual for guidance on how donations can be accomplished using non-public funds, private monies.

Scenario #4: A donation of club funds was made to a local charity.

Conclusion: Not allowed. This is an illegal use of public funds. ASB's cannot make donations for any reason out of their club or activity money. See the Charitable Fundraising section of this manual for guidance on how donations can be accomplished using non-public funds, private monies.

Scenario #5: Refreshments were purchased for non-student meetings such as a staff appreciation day.

Conclusion: Not allowed. This could be deemed a gift to the individuals benefiting from the meals or refreshments. In addition, there is no clear relationship between the purchase of the food/refreshments and a legitimate ASB activity of a cultural, athletic, recreational, or social nature.

PRIZES AND INCENTIVES

Prizes and incentives are not recommended, but they may be an allowed recognized part of fundraisers. (For example – students or classes who are “top sellers or meet certain sale levels) The allowance of prizes or incentives must be carefully thought out for appropriateness and controlled as far as inventory or disbursement of prizes. Prizes and incentives come with many cautions depending on each fund raisers unique situation. The following are some guidelines and issues to consider whether to allow prizes or incentives for a given fundraiser:

- Advisors and students should be cautioned against prizes and incentives.
- Motivation for participation in an ASB fundraiser should be for the sake of having their club or activity benefit from the fundraising proceeds.
- At a minimum, prizes or incentives for any one individual student should be nominal and non-monetary
- It is recommended to negotiate with vendors for a higher profit commission rate for the ASB rather than substantial prizes for students.

- It is not appropriate to give free product away, or allow students to profit personally from the free products.

SOME EXAMPLES OF PRIZES OR INCENTIVES ALLOWED OR NOT ALLOWED

Scenario #1: Snacks for students during WASL Testing days.

Conclusion: Not allowed. This is not considered an appropriate use of ASB funds due to the curricular nature of the activity at hand.

Scenario #2: Tea, coffee and cookies for a Scholarship Award Ceremony recognizing 50 scholarship recipients at a High School.

Conclusion: Allowed. It is considered an allowable use of ASB funds. This event is of a social nature, offered after school and is open for attendance by the community, parents of students, and the students being recognized. Tea, coffee and cookies would probably be nominal in expense per person (rather than a catered expensive dinner event). Although the event has curricular ties – the actual recognition event is considered a social event which may appropriately be funded by the ASB.

Scenario #3: Ice cream feed for 8th grade class for breaking fundraising goal in an all school fundraiser.

Conclusion: Allowed. Large group of students benefiting in an award that is nominal in cost per student as well as being a social event for the students.

Scenario #4: Extra-credit points in class as a prize, incentive or award for participation in an ASB fundraising event.

Conclusion: Not allowed. It does not appear to be an appropriate tie to curriculum or learning mission.

SCHOOL SUPPORT ORGANIZATIONS

OVERVIEW

The term school support organization refers to parent-staff-student associations including but not limited to Parent Teacher Associations (PTAs), Parent Teacher Organization (PTOs) and Booster Groups. The term school support organization does not refer to loosely formed groups of parents or individuals that informally support classroom or student activities. Such outside groups are not governed by the District; however, they must follow certain school district policies and procedures especially when fund raising, renting District facilities, gifting donations, or involving students.

REFERENCES

School Board Policy/Procedure 4210/4210P - School Support Organizations

SCHOOL ADMINISTRATIVE REQUIREMENTS

To be recognized as a District Parent Booster Group, a group must be approved by the building Principal. Each Principal is required to maintain a list of the school's recognized booster groups including each group's purpose and mailing address as well as information for contacting the officers of the group.

Principals are responsible to work with new groups to verify that their purpose, activities and affiliation are consistent with the District's goals, programs and policies.

Prior approval of any school support organization event or activity held on District property must be coordinated with each Principal to ensure that appropriate departments have been contacted and to ensure compliance with District facility use and rental procedures.

If a school support organization holds a fundraising activity at a school, on or off District property, or involving students, the entire activity must have been conducted at the direction and/or supervision of the PTA, PTO or Booster Group in order for the money generated from the event to belong to the group. The school support organization must be clearly in charge of the activity, from start to finish.

PTA/PTSA/PTO

PTA and PTSA are proprietary names and are registered service marks. (This is the same legal status as a trademark, but is the designation used for services). Groups may only use "PTA/PTSA" if they are registered with the National Congress of Parents and Teachers and the Washington State PTA. PTO's are not part of the National Congress of Parents and Teachers of the Washington state PTA.

A PTA is not a “school-related organization.” Each PTA is a local, self-governing, nonprofit (usually, tax-exempt) membership association with their own set of bylaws, elected officers and membership. PTA’s pass an annual budget and are subject to the Articles of Incorporation and the Bylaws, but PTA’s are also subject to the Washington State PTA to which they pay membership dues. PTA’s are encouraged to obtain 501(c)(3) status and must carry liability insurance.

Washington State PTA offers assistance to local units. Publications such as Washington State PTA Money Matters and PTA and the Law outline the requirements for the proper handling of PTA funds and how PTA’s operate.

Staff participation, cooperation and support of PTA/booster groups are encouraged. However, employees are discouraged from holding an official position or having signature authority with a PTA due to potential conflicts of interest.

If the PTA/booster group holds a fundraising activity at a school on or off school district property, is conducted at the direction or under the supervision of the PTA/booster group, and the students do not act as the primary labor source, then the money belongs to the PTA/booster group.

PROCEDURES

In order for these funds to belong to the PTA/booster group, the entire activity must have been conducted at the direction and/or supervision of the PTA/booster group. This means that the PTA/booster group must be clearly in charge of the activity, including advertising the activity.

To determine if the PTA/booster group directed or supervised the activity, all of the following criteria are used:

1. If there was a contract involved, the PTA/booster group must have signed the contract in accordance with their bylaws. If someone else (i.e. a school district representative) signed the contract, then the activity is not a PTA/booster group activity.
2. The PTA/booster group must have been involved in the creation and planning of the activity, as well as the implementation, operation and management of the activity, it must also:
 - a. Provide the majority of manpower of the activity through its volunteer members and not through student participation
 - b. Have a properly structured committee for the activity
 - c. Provide insurance of the activity
3. School district employees should be involved only on their own personal (no staff) time unless the employee’s job description requires them to serve in an advisory capacity.
4. The activity must follow PTA/booster group guidelines which may include
 - a. Approval by the PTA/booster group membership or executive board
 - b. Be a part of their budget

5. A facility use permit may be required by the school district in accordance with district policy
6. Moneys collected from the fundraising activity are not to be counted by school district employee, held in a district facility or school safe, or be deposited into a district bank account. Instead, money is to be counted by the designated PTA/booster group representative in accordance with its rules and it must be deposited into a separate bank account with it operated solely by the PTA/booster group
7. When students are asked to participate in the PTA/booster group fundraiser, it must be clearly advertised that the activity is a PTA/booster group event. Students are discouraged from collecting money for the PTA/booster group. A contract between the PTA/booster group and the ASB is advisable when students are asked to work a PTA/booster group event, because it clearly defines the responsibility and distribution of the funds. However, if the majority of the work in the event would not be successful without student participation then the event is not a PTA/Booster club event but an ASB event.
8. By Washington State PTA rules, local PTA chapters are not allowed to sponsor student athletic contests.

If the activity does not meet these criteria, then it is not a PTA/booster group activity and the money raised at the activity does not belong to the PTA/booster group.

DONATIONS

PTA/booster groups making a donation to a school should contact the building Principal to determine district policies and guidelines governing donations.

ASB & PARENT GROUP SERVICE AGREEMENT:

<http://www.nsd.org/education/page/download.php?fileinfo=QVNCX1BhcmVudF9Hcm91cF9TZ XJ2aWNIX0FncmVlbWVudC5wZGY6Ojovd3d3L3NjaG9vbHMvc2MvcmVtb3RIL2ltYWdlcy9kb2NtZ 3lvQUxMZmlsZTEzMTE3OS5wZGY=§iondetailid=28905>

Is it ASB or is it a Parent Group Activity?

TO BE A PARENT GROUP ACTIVITY THE ACTIVITY MUST:

- Be planned, managed and operated solely under the direction of the parent group
- Collect moneys and deposit them into their private checking account
- Follow school board policies and ensure that the parent group is a “real” entity and can handled the responsibility and the liability
- Use the district facilities per district policy
- Get the principal’s permission to hold event on school’s property

WHAT TURNS A PARENT GROUP FUNDRAISER INTO AN ASB ACTIVITY?

- The cash receipts are collected by or given to the school ASB secretary or to a school staff member
- The cash receipts are stored in the school safe
- The students handle the cash receipting and /or reconciliation process
- The inventory is purchased by the ASB
- The school district holds and inventories the goods for resale
- A majority of the work is performed by the students: Was it really managed and operated by the parent group? Would the event be successful without student participation? If the answer is no, then the activity is clearly an ASB activity
- The parent group uses the school name without adding “Booster”
- The money is deposited into the district back account
- School district personnel are involved during staff time

REPORTS

Each report listed in this section is intended to provide comprehensive data regarding ASB budget, expenditures and balance.

Below is a list report titles along with the locations for where these reports can be found. Following is a con-page copy of each report represented in this listing.

Short/Long Name	Folder	Purpose
ASB Account Balance	Dashboard Home Page OR CDD School Report School ASB	This report displays columns for budget, year-to-date revenue, expenditures and encumbrances.
ASB School Transaction Detail	CDD School Report School ASB	Detailed information about transactions by account codes in a user-specified time frame
Account Code List	CDD School Report School ASB	Lists all active club codes and their descriptions
ASB Budget Capacity	CDD School Report School ASB	Displays columns for summarized totals, balances per club and capacity - multiple clubs per page
ASB Transaction Detail - Location	CDD School Report School ASB	Detailed information about transactions by account codes to include PO text lines, primary and secondary references – multiple pages
PO Status	Dashboard Home Page/Purchasing Bubble	Purchase order activity

RECORDS RETENTION

OVERVIEW

Public records, office files and memoranda must be retained for specific reasons and times. Below is a brief overview of some records that may be affected by the Retention Laws and Guidelines.

Refer to WAC 414-089-020, 030, 040, 050 for more detailed information on retention and destruction of records.

PROCEDURES

The following schedule is a condensed version of the State Approved Retention Schedule. The entire schedule can be found at sos.wa.gov/archives/RecordsRetentionSchedules

Records manual series title & description	Secondary description	Retention primary copy
Athletics	Eligibility Records	3 years
Banking Records	Canceled Checks	6 years
	Check Registers	6 years
	Deposit slips	6 years
	Bank Statements	6 years
Budget		Permanent
Budget work papers		Current and prior year
Cash Receipts Transmittals – Internal		3 years
Club Constitutions		Permanent
Constitution and Bylaws		Termination Plus 6 years
Contract/Agreements		Termination Plus 6 years
Employee Reimbursement Forms		Current year and prior year
Expenditure/Balancing Reports		Current year and prior year
General Ledger		6 years
Historical Materials	Trophies, banners, etc.	Permanent
Imprest Reconciliation Forms		3 years
Inventory Reconciliations	Student store	3 years
	Fundraisers	3 years
	Ticket sales	3 years
Invoice/Approval/PO/Contract Copies		6 years
Meeting Minutes of Clubs & Student Council		Permanent

Petty Cash Records		6 years
Receipt Books (hand-written)		6 years
Receipt Books(original signatures)		Current year and prior year
Student Fee/Fine Statements		6 years
Transmittals with Z-tapes		3 years

STORAGE

Keeping a record of all shipments made.

DISPOSITION

Supervise destruction of the records. Record of destruction with the signature of witnesses should be retained.

ELECTRONIC MAIL

E-mail messages which are usually public records and must meet records retention requirements before being destroyed:

- Policy and procedure directives
- Correspondence or memoranda related to official public business
- Agendas and minutes of meetings
- Documents relating to legal or audit issues
- Messages which document agency actions, decision, operations and responsibilities
- Documents that initiate authorize or complete a business transaction
- Drafts of documents that are circulated for comments or approval
- Final reports or recommendations
- Appointment calendars
- E-mail distribution lists
- Routine information requests
- Other messages sent or received that relate to the transaction of local government business

E-mail messages which are usually administrative materials with no retention value:

- Information-only copies, or extracts of documents distributed for reference or convenience, such as announcements or bulletins
- Phone message slips that do not contain information that may constitute a public record
- Copies of published materials
- Informational copies
- Preliminary drafts

- Routing slips
- Transmittals (letter/memos)

Reprinted from WASBO ASB PROCEDURES MANUAL 11/06

WASHINGTON ADMINISTRATIVE CODE (WAC'S)

WAC 392-138-003	Authority
WAC 392-138-005	Purposes
WAC 392-138-010	Definitions
WAC 392-138-011	Formation for associated student bodies required
WAC 392-138-013	Powers — Authority and policy of board of directors
WAC 392-138-014	Accounting procedures and records
WAC 392-138-017	Segregation of public and private moneys
WAC 392-138-018	Petty cash funds
WAC 392-138-019	Compliance with bid law required
WAC 392-138-021	Title to property — Dissolution of associated student body or affiliated group
WAC 392-138-105	Fees optional noncredit extracurricular events
WAC 392-138-110	Associated student body public moneys
WAC 392-138-115	Associated student body public moneys — Deposit and investment
WAC 392-138-125	Associated student body public moneys — Disbursement approval Total disbursements.
WAC 392-138-130	Associated student body public moneys — League and other joint activities
WAC 392-138-200	Non-associated student body private moneys
WAC 392-138-205	Non-associated student body private moneys — Deposit and investment
WAC 392-138-210	Non-associated student body private moneys — Disbursement approval — Total disbursements

WAC 392-138-003 Authority

The authority for this chapter is RCW [28A.325.020](#) which authorizes the superintendent of public instruction to adopt rules and regulations regarding the administration and control of associated student body moneys.

WAC 392-138-005 Purposes

The purposes of this chapter are to: (1) Implement RCW [28A.325.020](#); (2) Designate the powers and responsibilities of the board of directors of each school district regarding the efficient administration, management, and control of moneys, records, and reports of associated student body funds; (3) Encourage the supervised self-government of associated student bodies; and (4) Permit fund-raising activities by students in their private capacities for the purpose of generating non-associated student body private moneys.

WAC 392-138-010 Definitions

- (1) "Associated student body organization" means a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district in compliance with this chapter.
- (2) "Associated student body program" means any activity which (a) is conducted in whole or part by or in behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities, and (b) is conducted with the approval, and at the direction or under the supervision, of the school district.
- (3) "Central district office" means the board of directors and/or their official designee to whom authority has been delegated to act in their behalf.
- (4) "Associated student body public moneys" means fees collected from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the school district which is of a cultural, social, recreational or athletic nature, revenues derived from "associated student body programs" as defined in subsection (2) of this section, and any other moneys received by an associated student body, not specified in subsection (5) of this section and [WAC 392-138-100](#), for the support of an associated student body program.
- (5) "Non-associated student body private moneys" means moneys generated by fund-raising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.
- (6) "Associated student body governing body" means the student council, student activities board, or other officially recognized group of students appointed or elected to represent the entire associated student body within a school in accordance with procedures established by the board of directors of the school district.
- (7) "Trust fund" means a fund used to account for assets held by the district in a trustee capacity for the specific purpose designated by the fund-raising group and described in the notice provided to donors prior to the fund-raising event. Such moneys must be accounted for separately from associated student body public moneys.
- (8) "Held in trust" means held as private moneys either within a separate account within the

associated student body fund or in a trust fund to be disbursed exclusively for an intended purpose.

WAC 392-138-011 Formation for associated student bodies required

The formation of an associated student body shall be mandatory and a prerequisite whenever one or more students of a school district engage in money-raising activities with the approval and at the direction or under the supervision of the district: Provided, That the board of directors of a school district may act, or delegate the authority to an employee(s) of the district to act, as the associated student body governing body for any school facility within the district containing no grade higher than the sixth grade.

WAC 392-138-013 Powers — Authority and policy of board of directors

The board of directors of each school district shall; (a) Retain and exercise the general powers, authority, and duties expressed and implied in law with respect to the administration of a school district and regulation of actions and activities of the associated student bodies of the district including, but not limited to RCW [28A.320.010](#) (Corporate powers), RCW [28A.150.070](#) (General public school system administration), RCW [28A.320.030](#) (Gifts, conveyances, etc., for scholarship and student aid purposes, receipts and administration), RCW [28A.600.010](#) (Government of schools, pupils, and employees), RCW [28A.320.040](#) (Bylaws of board and school government), RCW [28A.400.030](#) (2) and (3) (Superintendent's duties), RCW [28A.600.040](#) (Pupils to comply with rules and regulations), RCW [43.09.200](#) (Local government accounting -- Uniform system of accounting), RCW [36.22.090](#) (Warrants of political subdivisions), and chapter [28A.505](#) RCW (School district budgets);

(b) Approve the constitution and bylaws of each district associated student body and establish policies and guidelines relative to:

(i) The identification of those activities which shall constitute the associated student body program;

(ii) The establishment of an official governing body representing the associated student body;

(iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body moneys; and

(iv) The designation of the primary advisor to each associated student body and the authority of the primary advisor to designate advisors to the various student subgroup organizations affiliated with an associated student body;

(c) Assign accounting functions, or portions thereof, to the school building level to be performed by a designated representative of an associated student body or centralize the accounting functions at the district central administrative office level;

(d) Provide for the participation of the associated student body or bodies of the school district in the determination of the purposes for which associated student body public moneys and nonassociated student body private moneys if held as private moneys within the associated student body fund shall be budgeted and disbursed; and

(2) If the district permits students to conduct fund-raising activities and solicitation of donations in their private capacities, they shall establish policies to permit such activities and the allowable uses of such moneys. The board policy and/or procedures must include the approval

process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

WAC 392-138-014 Accounting procedures and records Associated student body public and nonassociated student body private moneys shall be accounted for as follows:

(1) Accounting methods and procedures shall comply with such rules and regulations and/or guidelines as are developed by the state auditor and the superintendent of public instruction and published in the *Accounting Manual for Public Schools in the State of Washington* and/or other publications; (2) Whenever two or more associated student bodies exist within a school district, the accounting records shall be maintained in such a manner as to provide a separate accounting for the transactions of each associated student body in the associated student body program fund (3) The fiscal and accounting records of associated student body program moneys shall constitute public records of the school district, shall be available for examination by the state auditor, and shall be preserved in accordance with statutory provisions governing the retention of public records; and (4) Non-associated student body private moneys shall be held in trust by the school within the associated student body fund or within a trust fund and be disbursed exclusively for such purposes as the student group conducting the fund-raising activity shall determine, subject to applicable school board policies. The district shall either withhold or otherwise be compensated an amount from such moneys to pay its direct costs in providing the service. Such funds are private moneys, not public moneys under section 7, Article VIII of the state Constitution.

WAC 392-138-017 Segregation of public and private moneys

When a school district has associated student body organizations that receive both public and private moneys as defined in WAC [392-138-010](#) (4) and (5), two separate sets of accounts shall be maintained. In addition, separate accounting records should be maintained by organization or purpose including clubs, classes, athletic activities, private purpose fund-raising events and general associated student body.

WAC 392-138-018 Petty cash funds

The board of directors of a school district may authorize the establishment and maintenance of associated student body petty cash funds for use in instances when it is impractical to make disbursement by warrant or check, subject to the following conditions: (1) A petty cash fund shall be initiated by warrant or check (2) Paid-out receipts shall constitute invoices for the purpose of vouchering; and (3) An upper limit of the amount of the petty cash fund shall be established by the board of directors.

WAC 392-138-019 Compliance with bid law required

The statutory provisions of RCW [28A.335.190](#), the so-called "bid law" governing school district purchasing procedures, shall govern purchases payable from the associated student body funds.

WAC 392-138-021 Title to property — Dissolution of associated student body or affiliated group

Title to all such property acquired through the expenditure of associated student body public moneys shall be vested in the school district. In the event a member organization affiliated with an associated student body elects to disband or ceases to exist for any reason, then: (1) The school district and parent associated student body shall cease carrying any money or account on behalf of or to the credit of the organization; and (2) The records of the organization shall be retained and disposed of in accordance with applicable state law regarding the retention and destruction of public records.

WAC 392-138-105 Fees optional noncredit extracurricular events

The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: Provided, That in so establishing such fee or fees, the district shall adopt policies for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees. An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. The board of directors shall adopt policies which state that: (1) Attendance and the fee are optional; and (2) The district will waive and reduce fees for students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees. Fees collected pursuant to this section shall be designated as associated student body public moneys and shall be deposited in the associated student body program fund of the school district. Such funds may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the public activities and programs of associated student bodies.

WAC 392-138-110 Associated student body public moneys

Associated student body program budget Each associated student body of a school district, with the guidance of the primary advisor, and at such time as is designated by the central district office, annually shall prepare and submit a financial plan (budget) for support of the associated student body program to the district superintendent or his/her designee for consolidation into a district associated student body program fund budget and then present such budget to the board of directors of the district for its review, revision, and approval: Provided, That revisions of the budget submitted by an associated student body and revisions of the budget approved by the board of directors shall first be reviewed by the associated student body and, in the case of an approved budget, shall be subject to the requirements of chapter [28A.505](#) RCW regarding emergency expenditures or budget extensions. The budget as

approved shall constitute an appropriation and authorization for the disbursement of funds for the purposes established in the budget.

WAC 392-138-115 Associated student body public moneys — Deposit and investment

All associated student body public moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer or directly to the county treasurer for deposit to the credit of the "associated student body program fund" of the school district and shall be accounted for, expended, and invested subject to the practices and procedures governing other moneys of the district except as such practices and procedures are modified by or pursuant to this chapter.

WAC 392-138-125 Associated student body public moneys — Disbursement approval Total disbursements.

Associated student body public moneys shall be disbursed subject to the following conditions: (1) No disbursements shall be made except as provided for in the budget approved pursuant to WAC [392-138-040](#); (2) Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe; (3) All disbursements from the associated student body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the associated student body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student body governing body in accordance with associated student body bylaws; (4) When an account within the fund balance of an associated student body organization does not contain a sufficient balance to meet a proposed disbursement, such disbursement shall be limited to the fund balance: Provided, That a transfer of fund balance between associated student body organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body; (5) Warrants shall not be issued in excess of the moneys on deposit with the county treasurer in the associated student body program fund; and (6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

WAC 392-138-130 Associated student body public moneys — League and other joint activities

Athletic league and other forms of joint inter and intra school district associated student body programs are not precluded by this chapter. In the case of such joint programs, a single school district or associated student body or a board representing the participating associated student bodies shall manage associated student body moneys made available to it for the support of the joint program and received as a result of the conduct of such program, in compliance with this chapter and a written cooperative agreement authorized by the board(s) of directors of the district(s).

WAC 392-138-200 Non-associated student body private moneys

The board of directors of a school district may permit student groups to raise moneys through fund-raising or solicitation in their private capacities when the following conditions are met: (1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fund-raising permitted. School board policy includes provisions to ensure appropriate accountability, including prompt deposit, holding the moneys in trust, and disbursement only for the intended purpose of the fund-raiser; (2) Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition; (3) Prior to solicitation of such funds notice is given. Such notice identifies the intended purpose of the fund-raiser, further it states the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes; (4) The school district withholds or otherwise is compensated an amount adequate to reimburse the district for its direct costs in handling these private moneys; and (5) WAC [392-138-205](#) applies to moneys received, deposited, invested, and accounted for under this section. Non-associated student body private moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution. WAC [392-138-035](#) shall apply to moneys received, deposited, invested, expended, and accounted for under this section.

WAC 392-138-205 Nonassociated student body private moneys — Deposit and investment.

All non-associated student body private moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer or directly to the county treasurer for deposit to the credit of the school district's trust fund or the associated student body fund, if held in trust within that fund within accounts as defined in WAC [392-138-010](#) and shall be accounted for, expended, and invested subject to applicable school board policy and/or procedures pursuant to WAC [392-138-200](#).

WAC 392-138-210 Nonassociated student body private moneys — Disbursement approval — Total disbursements.

Non-associated student body private moneys shall be disbursed subject to the following conditions: (1) If such funds are held in trust within the associated student body fund, they shall be budgeted pursuant to WAC [392-138-013](#) (1)(d). No disbursements shall be made except as provided for in the budget approved pursuant to WAC [392-138-110](#). All disbursements shall have the prior written approval of the associated student body or such other authority designated in school district policy or procedures; (2) If such funds are held in a trust fund, they are not budgeted. Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe, and as provided for in subsection (3) of this section; (3) Vouchers authorizing disbursements shall be accompanied by written evidence of approval of disbursement by the associated student body or other authority designated in the school district's policies and procedures; (4) Disbursements shall be made only for the intended purposes pursuant to WAC [392-138-200](#).

REVISED CODE OF WASHINGTON (RCW'S)

RCW 28A.320.030	Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration.
RCW 28A.325.010 RCW 28A.325.020	Fees for optional noncredit extracurricular events — Disposition Associated student bodies — Powers and responsibilities affecting
RCW 28A.325.030	Associated student body program fund — Fund-raising activities Nonassociated student body program fund moneys

RCW 28A.320.030 Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration.

The board of directors of any school district may accept, receive and administer for scholarship and student aid purposes such gifts, grants, conveyances, devises and bequests of personal or real property, in trust or otherwise, for the use or benefit of the school district or its students; and sell, lease, rent or exchange and invest or expend the same or the proceeds, rents, profits and income thereof according to the terms and conditions thereof, if any, for the foregoing purposes; and enter into contracts and adopt regulations deemed necessary by the board to provide for the receipt and expenditure of the foregoing.

RCW 28A.325.010 Fees for optional noncredit extracurricular events — Disposition.

The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: PROVIDED, That in so establishing such fee or fees, the district shall adopt regulations for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees. An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. Fees collected pursuant to this section shall be deposited in the associated student body program fund of the school district, and may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the activities and programs of associated student bodies.

RCW 28A.325.020 Associated student bodies — Powers and responsibilities affecting

As used in this section, an "associated student body" means the formal organization of the students of a school formed with the approval of and regulation by the board of directors of the school district in conformity to the rules and regulations promulgated by the superintendent of

public instruction: PROVIDED, That the board of directors of a school district may act or delegate the authority to an employee of the district to act as the associated student body for any school plant facility within the district containing no grade higher than the sixth grade. The superintendent of public instruction, after consultation with appropriate school organizations and students, shall promulgate rules and regulations to designate the powers and responsibilities of the boards of directors of the school districts of the state of Washington in developing efficient administration, management, and control of moneys, records, and reports of the associated student bodies organized in the public schools of the state.

RCW 28A.325.030 Associated student body program fund — Fund-raising activities — Nonassociated student body program fund moneys

There is hereby created a fund on deposit with each county treasurer for each school district of the county having an associated student body as defined in RCW [28A.325.020](#). Such fund shall be known as the associated student body program fund. Rules adopted by the superintendent of public instruction under RCW [28A.325.020](#) shall require separate accounting for each associated student body's transactions in the school district's associated student body program fund. b) All moneys generated through the programs and activities of any associated student body shall be deposited in the associated student body program fund. Such funds may be invested for the sole benefit of the associated student body program fund in items enumerated in RCW [28A.320.320](#) and the county treasurer may assess a fee as provided therein. Disbursements from such fund shall be under the control and supervision, and with the approval, of the board of directors of the school district, and shall be by warrant as provided in *chapter [28A.350](#) RCW: PROVIDED, That in no case shall such warrants be issued in an amount greater than the funds on deposit with the county treasurer in the associated student body program fund. To facilitate the payment of obligations, an imprest bank account or accounts may be created and replenished from the associated student body program fund. (c) The associated student body program fund shall be budgeted by the associated student body, subject to approval by the board of directors of the school district. All disbursements from the associated student body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the associated student body. Notwithstanding the provisions of RCW [43.09.210](#), it shall not be mandatory that expenditures from the district's General Fund in support of associated student body programs and activities be reimbursed by payments from the associated student body program fund. (2) Subject to applicable school board policies, student groups may conduct fund-raising activities, including but not limited to soliciting donations, in their private capacities for the purpose of generating nonassociated student body fund moneys. The school board policy shall include provisions to ensure appropriate accountability for these funds. Non-associated student body program fund moneys generated and received by students for private purposes to use for scholarship, student exchange, and/or charitable purposes shall be held in trust in one or more separate accounts within an associated student body program fund and be disbursed for such purposes as the student group conducting the fund-raising activity shall determine: PROVIDED, That the school district shall either withhold an amount from such moneys as will pay the district for its direct costs in providing the service or otherwise be compensated for its cost for

such service. Non-associated student body program fund moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution. Notice shall be given identifying the intended use of the proceeds. The notice shall also state that the proceeds are non-associated student body funds to be held in trust by the school district exclusively for the intended purpose. "Charitable purpose" under this section does not include any activity related to assisting a campaign for election of a person to an office or for the promotion or opposition to a ballot proposition.