

Associated

Student

Body

ASB Manual 2020-2021

Edmonds School District
20420 68th Avenue West



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Board of Directors

Introduction

The board is responsible for the protection and control of student body financial resources just as it is for other public funds placed in its custody. The financial resources of the Associated Student Body Program Fund (ASB Fund) are for the benefit of students. Student involvement in the decision-making processes related to the use of this money is an integral part of the associated student body, except that the board may delegate the authority to a staff member to act as the associated student body for any school which contains no grade higher than grade six. Money in the ASB Fund is public money and may not be used to support or oppose any political candidate or ballot measure. Money raised by students through recognized student body organizations will be deposited in and disbursed from the fund which is maintained by the county treasurer. The ASB Fund is subject to management and accounting procedures which are similar to those required for all other district moneys. ASB constitutions will provide for participation by ASB representatives in the decisions to budget for and disburse ASB Fund money. Private non-associated student body fund moneys raised for scholarships, student exchanges and charitable purposes will be held in trust by the district.

Activities

The Board of Directors activities may include, but are not limited to:

- Establishment of all policies and procedures related to the Associated Student Body.
- Approval of all Associated Student Body fees and fee waivers.
- Approval of all Associated Student Body expenditures.
- Approval of the Associated Student Body 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 Associated Student Body program fund.
- To provide for the efficient administration, management and control of money, records and reports of the Associated Student Bodies organized in the school district.
- To encourage the supervised self-government of Associated Student Bodies. The Board of Directors develops policies and procedures to promote this goal.

Board of Directors cont.

Final approval of Associated Student Body 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.

Roles and Responsibilities

Introduction

ASB funds are public funds used for ASB purposes only (cultural, athletic, recreational, or social purposes, which are optional, and non-credit.) As public funds, they are regulated by Washington State law and School Board policies. Funds are held in trust separate from General Funds. The school board and/or its designees are responsible for the control and protection of these resources.

Roles and Responsibilities

There are five roles in the ASB accounting system:

- Student Representative (elected, generally ASB treasurer)
- Primary Advisor (building principal or designee)
- Activity Advisor (generally a certified employee)
- ASB Treasurer/Bookkeeper (generally a classified employee: an ASB Secretary or Office Manager)
- Accounting Technician (classified employee in the Business Services department)

Student Representative

Student involvement in the decision-making processes related to the use of this money is an integral part of the associated student body. The Student Representative will approve all documentation required as a steward of public funds and ensure that ASB funds are used for allowable ASB purposes (cultural, athletic, recreational, or social purposes, which are optional, and non-credit C.A.R.E.S.)

Primary Advisor

For schools comprised of grades seven and above, the principal will designate a staff member as the primary advisor to the ASB and ensure that all groups affiliated with the ASB have an advisor assigned to assist them. Advisors will have the authority and responsibility to ensure that activities are consistent with district policy, ASB standards, student safety or ordinarily accepted standards of behavior in the community. When in doubt, advisors will consult the principal regarding the propriety of proposed student activities. Student activities cannot include support or opposition to any political candidate or ballot measure. The Primary Advisor will approve all documentation required as a steward of public funds and ensure that ASB funds are used for allowable ASB purposes (C.A.R.E.S.) At the beginning of each school year, the Primary Advisor at each school will review the school's existing constitution and bylaws with the student council.

Roles and Responsibilities cont.

Any proposed changes to the constitution or bylaws must be voted on by the student body and then submitted to the Board for final approval on the Consent Agenda. In the absence of such approved changes, the constitution and bylaws will remain in effect from year to year.

Activity Advisor

The Activity Advisor will guide and supervise groups and ensure compliance with district policy and guidelines. Responsibility for timely reconciliation of fundraising cash receipts for sales of goods or services or of donations resides with the designated advisor of the student group participating in the fundraising activity. The Activity Advisor approves transfers within the club/activity they supervise.

ASB Treasurer/Secretary

The ASB Secretary or staff member as designated by the building principal will be responsible for the following ASB accounting functions:

- Prepare all ASB funds for deposit and process in the cash receipting system.
- Maintain all official document records including constitutions/bylaws.
- Create requisitions for purchase orders.
- Provide documentation for p-card transactions, expense claim reimbursements, student travel advances or employee pay.
- Prepare monthly fund balance reports.
- Prepare monthly imprest checking account reconciliations.
- Submit imprest checking replenishment requests.
- Ensure that all documents and forms contain proper approvals.
- Prepare annual budget.
- Maintain accounting records of financial transactions including purchase orders and receipts, files of supporting documents, bank statements, and fund balance reports.
- All other duties required for maintaining the accounting of the ASB funds at the school location.

Accounting Technician

The Accounting Technician is the district contact regarding ASB accounting and is responsible for the following:

- Review and approve personnel action forms and ASB purchase requisitions of ASB funds for accuracy of account codes and completeness of information required by the Business Office; follow up as necessary; forward for further action by other departments.

Roles and Responsibilities cont.

- Monitor ASB expenditures and transactions for compliance with State rules and regulations and report findings as directed.
- Set up and maintain ASB ledgers for regular transactions, scholarships, InvestED, and imprest accounts. Maintain proper audit trails and ensure that transactions follow appropriate procedures. Prepare accounting reports for InvestED activities.
- Work with staff members who are new to ASB functions and train secretaries, principals and others in ASB transactions and procedures. Participate in district ASB meetings and prepare and present information at ASB workshops.
- Investigate problems concerning ASB transactions and keep supervisors informed of repeated non-compliance with procedures. Maintain awareness of how schools plan to spend ASB monies and follow up with forms and advice as necessary.
- Archive ASB records as directed.

Student Involvement

Introduction

All activities of a secondary school ASB's, in grades 7 through 12, must have student approval and supporting documentation must bear evidence of student engagement. 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 in the cultural, athletic, social and recreational areas of the ASB should be designated by the ASB governing body. For schools with grades lower than sixth grade, the board may designate the Principal to act as the ASB. 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 in schools with 7th grade and above:

- Budget
- Collection of private money
- Constitution and By-laws
- Disbursements
- Election of student officers
- Fundraisers
- Transfers

Student Involvement cont.

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.

Student Involvement cont.

- 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.

Student Involvement cont.

- 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.

Student Involvement cont.

- 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.

Student Involvement cont.

- 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 D. 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.

Student Involvement cont.

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 Use of ASB Funds

Introduction

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 (RCW28A.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, scholarships, 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.

Allowable Use of ASB Funds cont.

- 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.
- 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 family in need.
- 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

Introduction

The Board is responsible for the protection and control of student body financial resources just as it is for other public funds placed in its custody. The financial resources of the Associated Student Body Program Fund (ASB Fund) are for the benefit of students. It is the policy of Edmonds School District to operate on a fiscal year according to state statute. Current statutes define the fiscal year as being from September 1 through August 31.

Each school with an ASB will annually submit a budget for the ASB program. This budget will be prepared sufficiently in advance of statutory budget deadlines to allow for the Board's examination prior to formal approval.

1. The budget will be prepared in the format prescribed by the district Business Office.
2. Student leadership will be involved in the budgetary decision-making with guidance from the primary advisor.
3. Schools must submit their budgets to the district Business Office according to the schedule published in March of each year.

The budget for the ensuing school year will be adopted by board resolution following a public hearing. Such action will be recorded in the official minutes of the Board. (First Class District Provision: Copies of the budget as adopted will be filed with the education service district for review.) Copies of the budget will be filed with the State Superintendent of Public Instruction.

See School Board Policy 6000 - Program Planning, Budget Preparation, Adoption and Implementation and 6020/6020P - Systems of Funds and Accounts

Budget Development Documents

After logging in to the staff workspace, instructions and Skyward fiscal reports may be found under Business Services: Budget and Finance: Budget and Finance Documents: ASB Fund.

1. ASB Budgeting — How to develop a realistic budget with examples.
2. ASB Guidelines — Single page step by step instructions.
3. School ASB Balance Sheet History — this shows school ASB activity for the past two years, and the current year through February. After downloading, select your school location in the drop down filter to view information for your school.
4. School ASB Revenue-Expense — this report helps you to compare budgets to actual revenues and expenses for the current year. After downloading, select your school location in the drop down filter to view information for your school.
5. ASB Chart of Accounts — this lists available club codes.

Budget Preparation Resources

1. Your school's current ASB Balance Sheet Report
2. The historical balance sheet report provided by the Budget Department, which specifically outlines the current year, (through February) and two prior years of data
3. Current year Budget vs. Revenue/Expense Comparison
4. The current year ASB budget workbook

Budgeting cont.

Budget Process

1. Project current year ending fund balances for each club or activity. This will become next year's beginning fund balance. To do this, review current ending balances and include future: a) revenues; b) interactivity transfers; and c) expenditures which will occur over the remainder of this year.
2. Forecast the budget needed for next year's activities. Each club or activity should develop their own budget to include potential fundraisers, field trips, etc. Enter the revenues, transfers and expenditures onto the budget workbook. If you need to add a new club or activity, insert a row, in numerical order.
3. Compare forecast activity to the historical budget report (2 above) to check your estimates. The forecast should be consistent with prior years' activities. If you are aware of changes, then deviations are fine; however, if you expect to not do anything different this year, then the history should be a good guide.
4. Add a contingency budget for unplanned activities. This is frequently done using '1099 Budget Potential' or '6010 Charity Potential'. The potential account can be used for any club or organization. Please use only one account for contingency.
5. The workbook will automatically calculate ending fund balances.
6. Review your work. Does this make sense? Are you able to explain any differences between the current year activity and next year's budget?
7. Final signatures required. The workbook will summarize totals from all tabs on the Summary page, which must be signed upon completion of the budget. The final, signed hard copy must be received by Business Services by the due dates established by Business Services.

KEY NOTES

- **FUNDRAISERS:** Expenditure budget estimates must include the total cost of items purchased, and revenue budget estimates must include total revenues expected. The difference is the fundraising profit.
- All budgeting is completed in whole dollars -- no pennies are allowed.
- Transfers must total to zero.
- Ending fund balances may not be negative.

ASB Account Codes

Introduction

All financial transactions concerning the ASB Fund need to be coded according to a state defined coding system for ASB. Account codes for an ASB expense use the following convention:

40 E 530 4000 00 0000 1040 0100 0000 0
1 2 3 4 5 6 7 8 9 10

1. Fund 40 is used for ASB.
2. E is used for Expense, R is used for Revenue.
3. 530 is used for Expense, 960 is used for Revenue.
4. The Club Code is four digits and can be found in the Chart of Accounts.
5. The Activity Code is unused and entered as 00.
6. The Object Code is unused and entered as 0000.
7. The Location Code is four digits including the addition of an ending 0.
8. The Responsibility Code is 0100, 0300, 0400, Or 0600 for Elementary, Middle, High, and K-8/K-12 schools respectively.
9. The Grant Code is unused and entered as 0000.
10. The final digit is unused and entered as 0.

GF Flow Thru Account for ASB

This account is used when ASB/CPF has to reimburse internal district charges in the General Fund (fund 10) such as payroll (HRTFs), transportation, print shop, food service, etc. To use the flow thru account, you need to rearrange your ASB account code to a GF account code. Also, you will need to learn the district object codes for the services you want. There are 6 numbers that are constant – they will stay the same every time you rearrange your account code into the GF account code.

040_ - 28 - ___ - LLLL - 9__ - 0000 - 0

- 040 represents the ASB fund;
- 28 represents ASB activity (extracurricular);
- 9 represents flow thru acct.

Example: Meadowdale High ASB wants to get a bus for the yearbook students to go to a workshop. The MDHS ASB yearbook account number is: 1055-00-0000-4830-0400-0000.

ASB Account Codes cont.

The account number on the travel bus request form rearranged to a GF account number will be: 0401 – 28 – 0750 – 4830 – 9055-0000 You can see where the yearbook account 1055 fits into this GF account code – it is underlined. The bus transportation object code is 0750. Go to the GF Chart of Accounts sheet and you will see the object codes for food service, print shop, etc. The next sequence is your location - every fund has the same area to put in the location of your school. Please use this sheet as a guide until you are comfortable switching ASB account codes into GF ones. If you have any questions about converting accounts codes, please call Annie Neilson (7306) or Anna Costales (7063).

See the current Chart of Accounts in the Staff Workspace: Business Services: Accounting: Documents: Account Code Guidance: Chart of Accounts.

See the GF Flow Thru ASB/CPF instructions in the Staff Workspace: Business Services: Accounting: Documents: Account Code Guidance: GF FLOW THRU ASB/CPF.

Adding a New ASB Account/Activity/Club Code

Business Services adds new activity club codes for ASB. Contact Business Services at ext. 7306 for assistance if a new account code is needed.

Transfers

Introduction

Budget transfers (form B-177) are a means of establishing expected revenues and expenditures from grants, and for moving revenue or expenditure authority from one account to another. Budget transfers do not change actual revenue nor expenditures themselves; to move revenues or expenditures from one account to another, please use an Accounting Correction (form B-164). Budget transfers may be submitted via Excel (paper form), upload transfer (csv file), or directly via Skyward (provided that authorized accounts are available). In addition to this guide, refer to "WEB Budget Transfer Requests". For upload transfer format, contacted the Budget and Finance Office.

In order to timely process Budget Appropriation Transfers (B-177's), forms should be filled out completely and as unambiguously as reasonably possible. To avoid delays in hiring, budget transfers upon which personnel action forms (HRTF's) that depend (eg, conversions) should be approved and processed before personnel action forms (HRTF's) are submitted.

General Requirements

- Budgets are in whole dollars only.
- If expenditures are dependent upon revenue being received, then a revenue budget must be established with the expenditure budget.
- Budget transfers may not move budget from one source of funding to another (the program account code must be identical for all line items of a given transfer).
- Budget transfers may not cross fund types (ie, move budget from one fund to another).
- The expenditure authority being transferred must not exceed the available expenditure authority for that line item account.
- Budget transfers must balance (ie; the amount being increased must equal the amount being decreased).
- Skyward Data Mining report showing available budget capacity to be decreased. Other required documentation may include verification of expected revenues (such as grant award notification or iGrants budget) and calculation of anticipated expenditures.
- Signature of Initiator (employee who prepared the transfer).
- Signature of the Manager of affected budget approving the transfer.

B-177 Fields

- Fiscal Year — Please indicate the fiscal year for which the budget transfer is effective.
- Reference Number —The Reference number should be unique for each budget transfer. A Serial number based on the current date and time of day is recommended.
- Batch Number— Batch numbers refer to the group of unique budget transfers submitted, and should follow the format "LLiimm##", whereby "LL" specifies the initiator's location; "ii" specifies the initiator's initials; "mm" specifies the month; "##" is a sequential number (00-99).
- Fund — Identify the fund for which the transfer is applicable (General Fund, Capital Fund, Associated Student Body, Transportation Vehicle Fund, or Debt Service Fund).

Transfers cont.

- Revenue or Expenditure — Indicate whether the account code is for a revenue or expenditure. Note that Skyward (online) budget transfers are restricted to either expenditures or revenues, so a different transfer must be submitted for each; to ensure that the two batches are associated with each other, please use the same Reference Number for each online transfer.
- Account Code(s) to Increase or Decrease — Budget to the third digit of the sub-object code. If multiple account codes are necessary, a spreadsheet may be attached, provided that the spreadsheet includes required information. If you are budgeting to a new responsibility or grant code, please also include form B-120, General Fund New Account Code.
- Amount of Increase or Decrease — Include whole dollars only. In the case where a budget has not yet been established, the amount to increase / decrease will always be equal to the target budget. However, when a budget has already been established, it is necessary to determine the difference between the old and new (target) budget by first running a budget report, and then subtracting the old budget from the target budget; this figure should be the amount of the increase or decrease to indicate on the budget transfer. If you are unsure of the account code to decrease, please contact the Budget and Finance Department.
- Total — The total amount increased must equal the total amount decreased.
- Salary and Benefits — Timesheeted (non-contract) payroll costs should add the applicable percentage of mandatory benefits applicable for that year. Please refer to “Mandatory Benefits and Deductions Rates” published by the Payroll department for information.
- Backup — Include relevant documentation, such as financial summary report, grant award letter, staffing sheet, and when available, information that shows how the budget amounts were calculated or established.

Corrections and Journal Entries

Introduction

Corrections to financial transactions posted to the ASB Fund are accomplished through Journal Entries processed by Business Services. All Journal Entries are assigned a unique sequential journal entry number and filed along with supporting documentation in Business Services.

Account Code Corrections

To correct or change the account code of an expenditure or revenue transactions after it has been posted:

1. Complete a B-164.
2. Upload the completed form and the supporting documentation to DocuSign.
3. Add signers.
4. Once Business Services receives the completed DocuSign envelope, Business Services will process the request.

Accounts Payable

Introduction

All requests require approvals and backup documentation approved by Business Services prior to Accounts Payable processing requests. Accounts Payable processes the following:

- Payments to vendors
- Imprest checking account replenishments
- ASB owes General Fund reimbursements
- Employee reimbursements
- Refunds
- Credit card transactions

Procedure

To submit a request to Accounts Payable:

1. Complete a District form appropriate for the request.
2. Upload the completed form and the supporting documentation to DocuSign.
3. Add signers.
4. Once Business Services receives the completed DocuSign envelope, Accounting will process the request and forward to Accounts Payable.

Purchasing Guidelines and Laws

Introduction

All purchases must follow district policy and procedures which require the issuance of a purchase order, use of a p-card, or use of an imprest checking account check.

Procedures

To make an ASB purchase:

1. Determine Budget Capacity.
2. Confirm Fund Balance.
3. Review state bid laws and district policy. Complete requirements for contracts.
4. Prior approval of ASB governing body.
5. Prepare a requisition for a purchase order.
6. Receive approval signatures.
7. Enter the purchase order with approvals and backup in Skyward for Business Services approval.

District Purchasing Guidelines

The following guidelines apply to ALL purchases made with ASB funds, regardless of purchasing method:

- Funds may only be used to purchase goods and services which further the ASB mission. Refer to Allowable Use of ASB Funds.
- Due to IRS requirements, all salary and benefit payments to active district employees must be made through the payroll process, and may not be processed through the Purchasing Department. ASB's will reimburse the General Fund for salary and benefits through the General Fund reimbursement process.
- In accordance with CFR 200.321, the District will take steps to assure minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

Funds may not be used to purchase:

- Gifts (including flowers for individuals);
- Personal items or services;
- Donations to charities;
- Alcoholic beverages or illegal substances;
- Items from district employees or relatives (see District Policy 5251);
- Items from on-line auction sites.

Purchasing Guidelines and Laws cont.

Purchases from on-line auction sites (such as EBay, EBid, Craig's List, Overstock.com, etc.) are not authorized. On-line auction items are sold "as-is" from sellers whose reputation cannot always be verified, and the source of the goods cannot always be ascertained. There are no warranties and no recourse for return, exchange, or payment refund. The goods may be defective or counterfeit and become a liability to the District. Purchases made from on-line sites may also violate state purchasing requirements for the District. If a product is only available off of one of these sites, please contact Business Services for approval prior to purchasing.

See Policy 6212 and Procedure 6212P for details regarding using purchasing cards for online Purchases.

Purchasing Methods

District staff may use one or a combination of purchasing methods, with limited restrictions on the three methods (purchasing card, checkbook, and reimbursement) that actually pay for merchandise before the purchase has been officially approved. (Again, state law requires the district's Purchasing Department to review and approve all purchases).

A. Requisitions

Requisitions are the basic way to make a purchase. The end user identifies what they would like to purchase and the possible vendor they would like to use. For goods and services that are covered by bids, the District must use the bid vendors. The requisition is prepared by the end user with the items that are desired.

The requisition requires administrative approval by the manager of the budget or designee that is authorized to pay for the goods or services. The requisition is then forwarded to purchasing for approval and creation of a purchase order (PO). Services and all purchases involving a contract must be done by requisition.

B. Use a District-Issued Purchasing Card (P-card)

The purchasing card is intended to simplify the purchase process in several ways:

- Replace the need for low dollar purchase orders;
- Allow for online purchases from vendors who do not accept purchase orders;
- Minimize personal reimbursement transactions; and
- Decrease the turnaround time for receiving orders.

See Policy 6212 and Procedure 6212P for additional information on P-cards.

Purchasing Guidelines and Laws cont.

C. Use a District-Issued Checkbook

The checkbook is used to purchase low dollar items that are readily available. It is used to reduce the number of low dollar PO's that are generated. The use of the checkbook for low value items helps to streamline the purchasing process.

ASB Fund Limits are \$250 per purchase, \$2,700 total transactions per Accounts Payable pay date for the Middle Schools. Limits are \$500 per purchase, \$8,000 total transactions per Accounts Payable pay date for the High Schools. Do not use the district checkbook for personal or professional services performed by an independent contractor. Instead, use a requisition.

Refer to WAC 392-138-125 and WAC 392-138-210 which govern disbursements by ASB's. Refer to the Chart for Purchasing accessed via the Staff Workspace.

Purchasing Cards

Introduction

The district has contracted with JP Morgan Chase to provide designated employees with a district managed credit card which is known as a purchasing card (p-card). These cards have restricted dollar limits and merchant groups, but will improve the ability to make district purchases. The purchasing card is intended to simplify the purchase process in several ways:

- Replace the need for low dollar purchase orders;
- Allow for online purchases from vendors who do not accept purchase orders;
- Minimize personal reimbursement transactions; and
- Decrease the turnaround time for receiving orders.

Roles and Responsibilities

Cardholder Each card will have a cardholder who is the administrator with budget authority for the card. The cardholder is responsible for approving all card purchases and for authorizing payment of monthly charges.

Card Custodian Each card will also have a card custodian who will be responsible for the day-to-day control of the card. The card custodian is responsible for maintaining and preparing the proper documentation for the reconciliation of monthly statements by the cardholder.

Card User The card user is the individual that actually uses the p-card.

Purchasing Guidelines

The p-card may be used only for purchases that are allowable under the purchase order, imprest account or expense reimbursement processes. Purchases are for ASB use only. The p-card can be used at any qualified merchant who accepts credit cards. If the merchant is online, you are responsible for reviewing the vendor's return policies and acceptability as a district vendor before making a purchase. If in doubt as to a merchant's suitability, contact Business Services prior to completing the purchase. Food purchases must be made in accordance with district policy. Card users must have prior administrative approval as per district policy. Any questions as to the appropriateness of a purchase should be directed to Business Services. Examples of non-appropriate purchases include:

- Contracted service agreements;
- Personal items or any other non-district expense;
- Gifts or donations;
- Cash advances; and
- Technology items such as computers/tablets/cell phones/software/online subscriptions.

Purchasing Cards cont.

Business Services may evaluate the use of a p-card for technology equipment and capitalized equipment if it is determined to be in the best interest of the district. P-cards needed for travel can be checked out at the district office. All purchases must be delivered to the employee's work location or the district office and not to personal addresses. Do not store p-card information on a web browser. If a window pops up and asks if the computer should remember the card information, select "no".

Credit Limits

Business Services will determine and set the credit limits for each card based on the intended use. Each card will have a maximum per transaction limit and a maximum per card per month limit. The standard limits are listed below. Business Services may assign a different limit if it is in the best interest of the district. Do not attempt to circumvent these limits by asking the vendor to split the order.

| Type of Card | Per Transaction Limit | Monthly Card Limit |
|-------------------------|-----------------------|-----------------------|
| Department Cards | \$500 | \$2,500 |
| Individual Cards | \$2,500 | \$10,000 |
| Business Services Cards | Based on intended use | Based on intended use |

Lost or Stolen Cards

If a p-card is lost or stolen, promptly notify the bank and contact Business Services. The card will be closed and a new card will be issued. If the old card is located at a later date, return it directly to Business Services. The card will be properly destroyed. Do not attempt to use the old card after it has been cancelled. Fraud Control Account security is a major concern for the district. Our risk factor for credit fraud has increased due to increased phishing emails, bogus internet websites designed to fraud, and increasing incidents of identity theft.

If You Identify a Fraudulent Charge on Your Card

Contact the merchant to gather information about the charge, dates, contact info, shipping info, etc. Try to get the charge removed. Contact Business Services. If JP Morgan Chase Identifies a Fraudulent Charge on Your Card JP Morgan Chase provides fraud control through account monitoring, verification of transactions with the cardholder, as well as canceling cards to avoid further loss. If you are contacted by a JPMorgan Chase fraud team member, please respond using the following guidelines: JP Morgan Chase representatives will identify themselves, state the purpose of the call and provide the card number in question. If you have concern over the identity or validity of the JP Morgan representative ask for a call back number through their main switchboard. District cardholders may not give out their card numbers. However, they may confirm the card number provided by JP Morgan Chase.

Purchasing Cards cont.

District cardholders will be asked if certain transactions are valid and approved by the cardholder. Because the transactions are monitored and identified prior to posting, in some cases, the representative may not yet have the vendor name. He/she will have the dollar amount and the Merchant Category Code (MCC). This is a universal credit card code that identifies the type of business (e.g. MCC 5261 = hardware). District cooperation in confirming or denying the questioned transactions/purchases is critical to the value of this notification.

•Contact Business Services immediately following the interview. In the event of fraudulent charges, JP Morgan Chase will send an affidavit to the cardholder to sign and return to JP Morgan Chase. Forward a copy of the completed affidavit to Business Services. The card will be de-activated and a replacement card will be issued.

Individual Cardholder Setup

Department Card Setup Purchasing cards can also be issued in the name of a school or specific department. This provides flexibility in the use of the card but the card custodian/administrator in charge of the card needs to be diligent regarding fraud protection in case of misuse. The card is provided to a card custodian who will be in charge of safeguarding the card and meeting and providing monthly reconciliation reports to the business office. That designated employee must sign a MOU which details the responsibilities of the employee. The MOU is signed by the card custodian and their card holder and returned to Business Services. As with the individual cardholder set up, a new MOU must be completed at the beginning of each fiscal year.

Travel Cards

Travel Cards will be issued to travelers to pay for:

- Registration
- Airfare
- Lodging – A personal card may be used to hold a reservation.
- Ground transportation – shuttle, taxi, rental car, parking. Cards may not be used for rideshare services such as Uber and Lyft because of the requirement to save a card number in the rideshare application. This creates the possibility of using the card for personal use.
- Gas for rental car or district vehicle only.
- Allowable meals. If meals are provided as part of the conference, you may not use the travel card to purchase those meals. All district policies and procedures (Travel Expenses 6213 and 6213P) must be followed.

Purchasing Cards cont.

Travel Card Check-out Process

1. The traveler(s) completes a Travel Request Form (B-100) and has it approved by the supervisor. This form details who is traveling, where they are going, the purpose of the travel, and the dates of travel.
2. Contact Purchasing at 425-431-7067 or 425-431-7066 to arrange an appointment to obtain a travel card. Bring the fully completed B-100.
3. The traveler signs the check-out log, a Memo of Understanding, and receives a Purchasing Card Reconciliation form.
4. The travel card should be returned to Purchasing within five (5) days of returning from travel. It should be returned along with the Purchasing Card Reconciliation form with original itemized receipts, the traveler's signature, and a supervisor's signature. Please turn in ALL receipts for charges on the card. If there is more than one traveler on a trip, one person may check out the card to pay for all the necessary allowable expenses for all the travelers and be responsible for submitting the appropriate paperwork.

Using a Purchasing Card

1. A purchase is made following cardholder approval. When an employee other than the cardholder or card custodian wishes to use the card, they check it out and fill out a Purchasing Card Transaction form.
2. Gather necessary documentation: order confirmation, original itemized receipt, and packing slips or other proof of delivery. These documents will be attached to your Transaction Detail Report that is sent to Business Services monthly for reconciliation. Receipts should include the following information:
 - Vendor identification (merchant name);
 - Date the purchase was made;
 - Description, quantity and unit cost for each item purchased;
 - Total cost of order (IMPORTANT: was tax charged?); and
 - Card name or last four digits of the card number.

Charge slips that do not identify the items purchased are not acceptable documentation. If an un-itemized charge slip is the only available purchase record, the user must sign an Affidavit of Lost or Non-Itemized Receipt form to certify that costs are true expenses of the district. Lack of Receipt In the event a receipt is lost or not originally obtained from the merchant, contact the merchant to obtain a copy of the receipt. If they are not able to replicate the receipt, complete an Affidavit of Lost or Non-Itemized Receipt form and attach it to the Cardholder Activity Report for Reconciliation.

Purchasing Cards cont.

3. **Reconciling Statements and Approving Payments** Schools and departments must reconcile purchasing card charges monthly. The cardholder and the card custodian at each school or department will have access via the internet to the JP Morgan Chase system that displays monthly transactions and monthly totals on the cards issued to the site. Business Services will send out a monthly Transaction Detail Report. Each statement must be reviewed, initialed, and dated by the cardholder. Forward the original to Business Services.
4. Send the original signed report and supporting documents to Business Services by the 15th of each month.

Disputing Transactions

Disputed items may result from a failure to receive goods, misuse, defective merchandise, incorrect amounts being charged, duplicate charges or credits not yet received. It is the cardholder's responsibility to resolve disputes, which should be handled as follows:

- Contact the vendor to clarify and resolve any differences or problems.
- Document vendor contacts (name of customer service representative, phone numbers, dates, action to be taken, resolution deadline, return authorization numbers, etc.)
- If needed, return merchandise via a traceable or documentable means such as UPS and request proof of delivery.
- If you are charged for merchandise that has not yet been received, request proof of delivery from the merchant.
- Complete the Purchasing Card Dispute form and forward it to Business Services.
- Federal law provides a 60-day window through which formal disputes must be reported to the bank to preserve our dispute rights. We want to start addressing the issue within the first 30 days.

Contractual Service Agreements

Introduction

Personal service contracts are used to initiate an agreement with an independent contractor to provide services to the ASB. An independent contractor is a person/company, not acting as an employee of the District, involved in their own business contracting to provide services to the District.

Examples of services for which an ASB might require a contractual agreement are artists, performers, guest speakers, disc jockeys, musicians, assembly presentations, drama coaches, equestrian coaches, rifle club coaches, etc.

All contracts and/or purchases must be approved by the Executive Director of Business & Finance or his/her designee prior to the contractor performing any services or goods being purchased. All contracts and single purchases \$100,000 or greater that are outside daily operations must be approved by the School Board. Contact the Senior Purchasing Agent with any questions about this requirement. Multi-year contracts may not exceed a total of five years and must be approved by the School Board if they are a total of \$100,000 or greater.

Procedure

1. An employee of the District working as an employee cannot be paid as an independent contractor. Employees may legitimately have an independent business outside of their normal employee activities, but would need to ensure that other criteria are met before contracting with the District – e.g. conflict of interest, bid law compliance, district policy, etc.
2. Workers who are determined to actually be employees must be processed through the Human Resources Department (certificated/classified) and paid at a rate that has been approved for that activity by the Board of Directors.
3. All personal service contracts must have prior approval in accordance with District policy, which is usually the Board of Directors or their designee. Without prior approval, risk associated with services provided could create potential for personal liability to District staff. The form must include the contractor's unified business identifier (UBI).
4. If the contractor has a business name and a federal ID number, all payments will be made payable to the business name.
5. Contractors need to submit requests for payment on business invoices as prescribed by district policy.

Contractual Service Agreements cont.

6. The District Business Office should be contacted for additional requirements.

Contractors are required to have a UBI number issued by the Washington State Department of Revenue. If a specific contractor should challenge your request for a UBI number, you should contact Business Services.

Independent contractors must sign a personal services contract. Obtain and W-9 and complete a B-140 Contract for Services. To request a waiver of insurance requirement, complete the Insurance Exemption form for contracts \$1,000 or less one-shot uses, and the Waiver of Vendor Insurance Requirement form for contracts over \$1,000.

NOTE: Independent contractors who will have regularly scheduled, unsupervised access to children must have a criminal background check, including fingerprinting. Check with Human Resources for information.

NOTE: Consider conflicts of interest, or beneficial interest situations, those situations where the employee may benefit or appear to benefit.

WAC 180-87-050 - Misrepresentation or falsification in the course of professional Practice.

Any falsification or deliberate misrepresentation, including omission, of a material fact by an education practitioner concerning any of the following is an act of unprofessional conduct:

1. Statement of professional qualifications.
2. Application or recommendation for professional employment, promotion, certification, or an endorsement.
3. Application or recommendation for college or university admission, scholarship, grant, academic award, or similar benefit.
4. Representation of completion of in-service or continuing education credit hours.
5. Evaluations or grading of students and/or personnel.
6. Financial or program compliance reports submitted to state, federal, or other governmental agencies.
7. Information submitted in the course of an official inquiry by the superintendent of public instruction related to the following:
 - Good moral character or personal fitness.
 - Acts of unprofessional conduct.

Contractual Service Agreements cont.

8. Information submitted in the course of an investigation by a law enforcement agency or by child protective services regarding school related criminal activity.
9. Assessments leading to certification.
10. An education practitioner who aids, encourages, and/or abets another educator in any falsification or deliberate misrepresentation, including omission, of a material fact in conjunction with the acts listed above commits misrepresentation in the course of professional practice.

RCW 42.23.030 - Interest in Contracts Prohibited

No municipal officer shall be beneficially interested, directly, or indirectly, in any contract which may be made by, through or under the supervision of such officer, in whole or in part, or which may be made for the benefit of his or her office, or accept, directly or indirectly, any compensation, gratuity or reward in connection with such contract from any other person beneficially interested therein.

RCW 42.23.070 - Prohibited acts

1. No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others.
2. No municipal officer may, directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the employing municipality, for a matter connected with or related to the officer's services as such an officer unless otherwise provided for by law.
3. No municipal officer may accept employment or engage in business or professional activity that the officer might reasonably expect would require or induce him/her by reason of his/her official position to disclose confidential information acquired by reason of his or her official position.
4. No municipal officer may disclose confidential information gained by reason of the officer's position, nor may the officer otherwise use such information for his or her personal gain or benefit.

Pre-Approved Reimbursements

Introduction

Under certain circumstances, an ASB may give prior approval for staff to make purchases with personal funds and be reimbursed for the associated expense. Please see "Allowable Uses of ASB Funds" for guidance.

Reimbursements should be very rare. Since the state expects district purchases to be approved in advance by Purchasing, the reimbursement process should not be encouraged and should never be used for the purchase of significant items. When possible, purchases should be made through one of the standard purchasing methods - requisition, P-card or district checkbook. If necessary, employees may be reimbursed through a district-issued checkbook but the preferred method is to complete an Employee Reimbursement Voucher form (B105) and submit it to Accounts Payable. Attach original, itemized receipts showing payment occurred as well as proof of delivery. If an itemized receipt is not available or is lost, an Affidavit of Lost or Non-Itemized Receipt form should be completed. Other important items to note when considering requesting reimbursement:

- Requests are required to be submitted within one month of the transaction date. All requests for the fiscal year must be submitted by September 30th of the following fiscal year.
- Items purchased through reimbursement must be pre-approved by the principal, manager, or person authorized to approve expenditures for the budget. Staff who obligate the District without proper prior authorization may be held personally responsible for payment of such obligations.
- All purchases must be delivered to the employee's work location or the district office.
- Reimbursement may not exceed \$500 per purchase.
- Items must comply with district purchasing guidelines.
- Technology items may not be purchased through this method. This includes all technology equipment, software/applications, and web access fees.
- No contracted service agreements may be entered into through the reimbursement process.

General Fund Reimbursements

Procedure

1. After the month closes, you'll receive a Skyward ASB Owes GF Report and an ASB Owes GF Spreadsheet breaking down the report.
2. Access the DocuSign B-181 in the Staff Workspace under Business Services forms.
3. Enter your information as Initiator and ASB Treasurer. Add the other signers. The Accounting Technician will be auto-filled as the final signer. Select "Begin Signing" and "Continue."
4. Complete all of the relevant fields on the B181.
5. Upload the ASB Owes GF Report and ASB GF Spreadsheet from your PC or Google Drive. (The icon to add files is a red paperclip with an arrow at the top of the form.)
6. Select "Finish." The form with attachments will be emailed to signers then routed to the Accounting Technician for final approval and to route to AP. The Initiator will have access to a final, fully signed copy. Save in a file for your records.

Food and Beverage Expense (non-travel)

Introduction

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 is allowed. The cost of the food and beverage shall be reasonable. Refreshments/meals that were purchased for non-student meetings including athletic coach meetings are not allowable ASB expenditures.

Documentation

Documentation is required that shows the following: description of the event, date of the event, who is attending the event, itemized receipts for purchases, account code to charge, and approval of the event. Providing an agenda often satisfies much of the documentation requirements as well as provides proof meetings are for an ASB purpose.

See School Board policy 6710/6710P - Food and Beverage Consumption

Travel Procedures

Introduction

Travel expense includes amounts paid for use of personal automobiles, other transportation, and actual expenses or reimbursement for meals, lodging and related items that are necessary while in the conduct of official business of the ASB. A staff member or district officer may be reimbursed for gratuities not exceeding customary percentages for the cost of meals as well as reasonable amounts for services such as baggage handling when the costs are incurred while the individual is engaged in ASB business or other approved travel. Reimbursement for travel expenses will be made pursuant to the federal internal revenue code and Internal Revenue Service regulations.

Procedure

Prior to making any travel arrangements, Travel Request Form (B-100) must be submitted and approved by the ASB, Advisor, and Principal. In addition, superintendent or assistant superintendent authorization is required for travel outside of the country. ASB, Advisor and Principal are responsible to ensure prudent judgment is exercised in the purpose for and arrangement of out-of district travel. ASB travel should be conducted at a minimum cost for achieving the purpose of the trip. Approved B-100s must be submitted to Purchasing prior to making travel arrangements. Staff who obligate the District without proper prior authorization may be held personally responsible for payment of such obligations. The B-100 must show the purpose of travel, meals, lodging, transportation, registration and any other estimated expenses that will occur during travel and the account code that is to be charged. Routine local travel (i.e. daily mileage) does not require prior approval. Mileage to and from work is not reimbursable.

Methods of Payment for Travel Expenses

As with all ASB purchasing, requisitions or ASB purchasing cards (p-cards) should be used to secure payment to vendors for travel when possible. Travel p-cards are available through Purchasing. See additional details about general purchasing in Procedure 6210P.

The following are acceptable methods of payment by category of employee travel:

- Purchase Order: registration, lodging, airfare, ground transportation (rental car, train, taxi, bus)
- P-Card: registration, lodging, meals, airfare, ground transportation (except for rideshare services), and miscellaneous (parking, tolls)
- Reimbursements: registration, lodging, meals, airfare, ground transportation, mileage, miscellaneous (parking, tolls).

Travel Procedures cont.

Reimbursements

When possible, purchases should be made through one of the standard purchasing methods: requisition, p-card or district checkbook. Reimbursements will only be issued AFTER travel has occurred and may not exceed \$500 per purchase. Employees are required to turn in routine daily travel and expense requests monthly using the Employee Reimbursement Voucher (B-105). The purpose of the travel must be sufficiently described to justify the ASB purpose of the expense and allow verification. The report must also show each point of origin and destination. B-105 forms must be submitted to Business Services within one month of travel. Original, itemized receipts are required to be attached. Credit card receipts showing only the total amount paid are not sufficient. ASB Secretaries/Office Managers are required to verify that the travel and expenses being submitted by the employee are reasonable for their job duties. The ASB Secretaries/Office Managers should verify that all supplies and materials claimed are being used for ASB purposes and located on district property. ASB, Advisors, and Principals are required to sign employees' reimbursement requests as verification of the claims. Claims for reimbursement for event expenses, including mileage, will only be honored during the fiscal year that the event took place. All claims must be submitted by September 30th of the following fiscal year.

See School Board Procedure 6210P for a description of travel types.

Investment Earnings

Introduction

The superintendent is authorized to direct and authorize the county or state treasurer to invest district moneys which are not needed for current obligations in any district fund. Such investments will be made with the objective of producing the greatest return, consistent with prudent practice.

Procedure

Investment earnings are reported and calculated monthly by Business Services. ASB Secretaries and Office Managers will be notified of investment earnings. Investment earnings are booked to ASB club code 1030.

Vending

Introduction

Once vending proceeds are deposited, a vending report will be routed to schools. Foods sold to students on campus during the school day will meet the nutritional requirements set forth in the USDA Smart Snack Standards.

Smart Snack Standards

Foods sold to students on campus during the school day will meet the nutritional requirements set forth in United States Department of Agriculture 7CFR Parts 210 and 220, Nutrition Standards for All Foods Sold in School, as required by the Healthy, Hunger-Free Kids Act of 2010. Guidelines apply to all foods sold during the school day which is defined as any time before the start of school to thirty (30) minutes after the school day. Included but not limited to DECA sales, student stores, vending machines, fundraisers and cafeteria sales.

Smart Snack Standards

In order to qualify under the nutrition standards, an item must meet both of the steps below.

Step 1: Determine the Main Ingredient

- The first ingredient must be: 1) whole grain rich (51% whole grain); or 2) fruit, vegetable, dairy product or protein; or 3) be a combination food with at least ¼ cup fruit or vegetables. If the first ingredient is water, the second ingredient must be 1) whole grain rich; or 2) fruit, vegetable, dairy product or protein; or 3) be a combination food with at least 1/4 cup fruit or vegetables.

Step 2: Analyze the Nutrients

- Ala Carte Snack Items - ala Carte items are defined as all food and beverages sold to students on the school campus during the school day, other than those meals reimbursable under programs authorized under the National School Lunch Act and the Child Nutrition Act.
 - Calories 200 or less
 - Sodium 200 mg or less
 - Total Fat 35% or less
 - Saturated Fat less than 10%
 - Trans Fat 0 grams
 - Sugar 35% kcal by weight
- Ala Carte Entrée Items - Entrée is defined as an item that is a combination of protein and whole grain rich food or a combination of fruit or vegetable and protein.
 - Calories 350 or less

Vending cont.

- Sodium 480 mg or less
- Total Fat 35% or less
- Saturated Fat less than 10%
- Trans Fat 0 grams
- Sugar 35% kcal by weight
- Exceptions to the above food standards include fresh fruits, fresh vegetables, canned and frozen fruit packed in water, 100% juice, extra light syrup or light syrup, nuts, seeds, nut/seed butters and reduced fat cheese.
- Beverage Guidelines
 - Water plain and carbonated allowed, no size limit all grades.
 - Milk low fat unflavored, elementary 8 oz. or less; secondary 12 oz. or less.
 - Non-fat flavored, elementary 8 oz. or less; secondary 12 oz. or less.
 - Milk alternatives allowed.
 - Juice 100% fruit/vegetable juice, elementary 8 oz. or less; secondary 12oz. or less.
 - 100% fruit/vegetable juice diluted with water (with or without carbonation), elementary 8 oz. or less; secondary 12 oz. or less.
- High school level only:
 - Beverages may contain up to 100 mg of caffeine.
 - Other flavored and/or carbonated beverages (20 fl. oz. or less) that are labeled to contain less than 5 calories per 8 fl. oz. or 10 calories per 20 fl.oz.
 - Other flavored and/or carbonated beverages (12 fl. oz. or less) that are labeled to contain less than 40 calories or less per 8 fl. oz. or 60 calories or less per 12 fl. oz.

Cash Handling

Introduction

Associated Student Body revenues are those fees collected from students and non-students as a condition of attendance at any optional non-credit extra-curricular event of the District, which is of a cultural, social, recreational, or athletic nature. Also considered ASB revenue is money earned from ASB activities and any other money received by an ASB for support of the student body program.

The Washington Administrative Code states in part that all ASB money, upon receipt, shall be transmitted intact to the district depository bank and then to the County Treasurer. (WAC 392-138-115 and WAC 392-138-205)

Depositing Payments for Invoices

When preparing a deposit for a payment of an Edmonds School District Business Services invoice, it is not required to note an account number on the B-129. The invoice number will provide the account information. In the description field of the B129, write the full invoice number.

When preparing a deposit for a PTA payment of a district invoice, enter the payment on a separate B129 as a General Fund (not POS) deposit. Do not enter an account code, this will prevent the invoice from being properly credited for the payment. On the B129, in the account code field, enter the Alpha Code for the Payor which can be found on the bottom of the invoice, in parenthesis, above the invoice amount. If the invoice number is not provided with the payment, include the name of the organization making the payment. In the description field of the B129, write the full invoice number.

See the following example using Cedar Way as the Payor:

Account code field: CEDAR WA010

Description field: Invoice # 1001500407, DCP charges

Amount: payment amount

NOTE: Clearly label the B129 or inside the bag label with a sticky note labeled "GF." General Fund is a different bank account than Point of Sale and needs to be sent to the bank separately.

Refer to the District Cash Receiving instructions located in the Staff Workspace: Business Services: Accounting: Documents: Cash Receiving.

Fundraising

Introduction

The Edmonds School District Board of Directors acknowledges that the solicitation of funds from students, staff and citizens must be limited because students are a captive audience and because solicitation can disrupt the educational program of schools. Solicitation and collection of money by students for any purpose including the collection of money in exchange for tickets, papers, magazine subscriptions or for any other goods or services for the benefit of an approved school organization may be permitted by the superintendent (or designee) providing that the instructional program is not adversely affected.

Procedures

NOTE: An approved ASB Fundraiser Intent form must be on file with Business Services prior to the commencement of any fundraising activities. An ASB Fundraiser Reconciliation form must be complete and approved by Business Services prior to the disbursement of any fundraiser moneys. The ASB Fundraiser Intent form and the ASB Fundraiser Reconciliation form are available in the Staff Workspace.

Procedures Prior to the Sale

1. The fundraiser must be a type approved by the School Board. The student government, according to the constitution, and the school principal, or designee must approve all fundraising. Complete a fundraiser intent form and check with Business Services about their notification requirements for fundraisers.
2. If the fundraiser is done on a "one time" basis or not considered a "regular" business operation, the fundraiser may be exempt from WA State Sales Tax. If so, a district re-sale certificate needs to be sent to the vendor.
3. Put the fundraiser on the master calendar. A timetable shall be established for the starting and ending dates of the fundraiser, preferably no longer than 2 weeks. Depending on the type of event, a shorter time frame may be more appropriate and successful.
4. A selling price shall be established for the merchandise.
5. A district approved purchasing method shall be issued to the vendor.
 - A written agreement should be made with the vendor to ensure that unsold merchandise can be returned for credit. If merchandise cannot be returned, have a plan in place for leftover merchandise.
 - Consideration should be given to whether or not bid laws apply.
6. At the time merchandise is received from the vendor it shall be counted, signed for, and secured until it is checked out to the students.

Fundraising cont.

7. The students shall be informed that they are responsible for all merchandise checked out to them. A parent approval letter is recommended. (See Parent Permission For Fundraiser Form)

Procedures During the Sale

1. All merchandise should be stored in a secure area throughout the sale. The club advisor or designee should be responsible for securing the merchandise and for checking all merchandise in and out.
2. It is recommended that records be kept for individual students for accountability. (See Inventory Checkout Sheet)
 - Students must sign a checkout log each time he/she receives merchandise.
 - Students must sign the checkout log each time he/she turns in money for merchandise sold. (See Inventory Checkout Sheet)
3. Money is to be turned into the ASB bookkeeper each day from the students. If collected by a staff member, a collection log must accompany the funds for deposit. (See Ticket Seller Report)
4. Under no circumstances, should public money be taken home for safekeeping, by either students or staff, nor stored in a classroom, nor deposited to an individual's personal bank account. Money should be secured according to district policy.

Procedures After the Sale

1. All student record sheets must be reconciled when students turn in money or merchandise after the fundraiser has ended and fines added to the student's record as necessary. (See Inventory Reconciliation Form)
2. All unsold merchandise is to be counted and placed in a secure location. Follow your plan for unsold merchandise.
3. The Final Reconciliation Form is to be kept on file on each fund raising activity. The file should include:
 - The profit and loss analysis.
 - Relevant documentation, that might include but is not limited to: the fundraiser intent form, copies of all vendor invoices, district purchase order(s), receipts, student records sheets (including student fines), and other district reports.
 - A record of physical inventory of the unsold merchandise.
 - A copy of the vendor's credit memo for the merchandise returned.

Fundraising cont.

- A copy of the ASB interactivity transfer for the unsold merchandise transferred to the student store or other ASB club.
- A final reconciliation showing the profit analysis of the fundraiser. This may be on the fundraising form or by itself.

Guidelines

Student fundraising activities are subject to the authority of the principal as delegated by the Superintendent and School Board. General guidelines for student fundraising activities follow. The policy and procedures will be implemented in accordance with the detailed procedures found in the WASBO ASB Fundraising Guide.

- A. Proceeds from fundraising activities occurring during the school day, on district property and/or conducted under the supervision of the District are ASB monies and as such must be deposited into the District's ASB Program Fund.
- B. Activities must be lawful, compatible with district goals, support the extra-curricular programs of the school, and promote respectful public relations.
- C. Activities must not interfere with or substantially disrupt the educational program, or adversely affect school district operations.
- D. Student participation must be voluntary.
- E. All activities conducted by the ASB or sub-groups thereof must conform to district fiscal procedures and accounting requirements as published in the WASBO ASB Fundraising Guide.
- F. If activities are co-sponsored by a student organization and an official, principal approved school-parent organization, working relationships and subsequent arrangements for accounting responsibilities and for proportional sharing of expenses and proceeds shall be made prior to initiation of fundraising.
- G. Any outside organization, group, or individual other than an official school-parent organization must have the principal's approval before conducting fundraising activities within a school or schools. Such outside organizations when permitted to raise funds from or through students must:
 1. Work through an official school-parent organization;
 2. Utilize a school-parent organization's normal method of communication to provide information concerning the fundraiser. Signage and/or brochures explaining the activity may be available to students in school locations designated by the principal for community publicity;

Fundraising cont.

3. Limit collection of money under supervision of an official school-parent organization to time, manner, and location approved in advance by the principal;
 4. Reimburse the District for use of any materials, equipment, facilities, or other resources.
- H. Any fundraising activities dealing with the sale of food items sold outside of the school meal program and from midnight to thirty (30) minutes after the last class ends, must meet the USDA's current Smart Snacks In School Standards and must meet the District's nutritional policy and procedures.

Charitable Fundraising

Introduction

ASB groups are permitted to raise moneys for private purposes through fundraising or solicitation. A private purpose is defined as a charitable donation and shall be private non-associated student body fund money held in trust by the District. Charitable donations do not include any activities of a political nature, including support of candidates or support or opposition to any ballot propositions, and must be pre-approved by an assigned designee in the Business Services.

Charitable fundraising must be through an ASB club or ASB activity and will not be allowed in a private capacity. ASB groups are permitted to raise moneys for private purposes through fundraising or solicitation. Private purpose is defined as for charitable purposes only and shall be private non-associated student body fund money held in trust by the District. Solicitation of funds for non-associated student body fund purposes must be voluntary and must be accompanied by notice of the intended use of the proceeds, and the fact that the District will hold the funds in trust for their intended purpose.

NOTE:

1. Proceeds cannot be split between schools and charities. All proceeds must go to a bona fide 501(c)(3) IRS recognized non-profit organization that has been approved by the Superintendent or designee.
2. All direct expenses for the event must be paid from the money raised and not from public funds.
3. Prizes shall not be awarded from the proceeds of charitable fundraisers. Schools shall not receive rebates or commissions from charitable fundraisers in order to not detract from the purpose of the event.
4. As provided by RCW 28A.325.030, charitable purposes 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.

Guidelines

Student fundraising activities are governed by RCW 28A.325.030. The statute clarifies the difference between activities to raise public funds, such as money for school sports programs and school clubs, from fundraising activities which result in private money for charitable causes. The statute includes a provision to permit student groups in their private capacity to conduct fundraising activities for scholarships, student exchange programs or charitable purposes.

Charitable Fundraising cont.

If certain conditions are met these funds are considered nonassociated student body funds (WAC 392-138-010) and are not public money under section 7, article VIII of the state constitution. All fundraiser and expenditures for the fundraisers need to be recognized and include detailed cost expenditures in meeting minutes. These meeting minutes need to be signed off by ASB, an Advisor, and administrator.

1. Funds must be held in trust by the school district and accounted for separate from public money. Funds are held in the Private Purpose Trust account, Fund 70, with a 6XXX club code.
2. Budget approval and capacity is required if deposited to the ASB funds. No budget is required if using a trust fund.
3. Notice must be given to potential customers 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.
4. Deposit and investment practices follow the same requirements as public funds of the district. All money must be receipted, deposited intact and transferred to the county treasurer.
5. Direct costs of the fundraiser are withheld by the district or otherwise compensated.
6. Pre-approval for disbursement is required by the ASB or other authority designated in school district policy or procedures.
7. Use of funds must be only for the advertised purpose. Examples of charitable fundraisers may include: funding scholarships and student exchange programs, assisting families whose homes have been destroyed, supporting bonafide charitable organizations, community projects.
8. 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.

Considerations

Raising Enough - There is risk of not raising enough to cover the cost of the activity. This can be problematic since district/public funds CANNOT be used to finance the event. Plan carefully to ensure a profitable event. Running a second fundraiser would be an option to break even.

Nonprofit Organizations - Some nonprofit organizations desire to use students and class time to raise funds for their cause. Districts need to review the activities and determine if they are consistent with the district mission and policies. It is recommended that charitable fundraising be done outside of the class day.

Charitable Fundraising cont.

Accepting Checks - If accepting checks, wait until all deposits have cleared before remitting proceeds. Checks that are returned as “non-sufficient funds” must be deducted from the amount available. Matching donations may arrive late and must be processed in the same manner as the other donations.

Prizes, Commissions, Incentives - Consider whether prizes, commissions, and incentives will be permitted in conjunction with charitable fundraising. Some districts have taken the approach that student involvement in these types of events should be the result of the student’s desire to participate in a good cause. These types of expenses may also lessen the amount available for the charitable purpose. ASB funds cannot be used to support private charitable functions.

Gifts, Awards, Prizes, and Incentives

Introduction

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.

Some particular restrictions on the use of public money that cause confusion are:

- ASB public funds can only be used for legal and legitimate activities of the Associated Student Body.
- ASB public funds cannot be used for any 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 ASB private, nonassociated student body money subject to board policy and specific controls. (See Fundraising Charitable - Private Money Section.)

Procedures

While it is constitutionally prohibited (Article VIII section 7) to make a gift of public funds, it is legal to give prizes or awards in recognition of achievement under certain conditions. The distinction between gifts and prizes or awards is made based upon the following:

- Cash awards and cash equivalents such as gift certificates/cards are not allowed.
- Items given to individuals should be of nominal value (check district policy for the minimis amount). For example, an inexpensive pin, plaque, trophy, or athletic sew-on patch would be allowed since they have a nominal value and no functional use or value except to the person receiving the award.
- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it is not considered a gift. For example, spirit wear can be purchased for use during the club activities; however, individuals cannot retain them.
- It is also legal to give prizes in a raffle designed to raise funds for the student body, provided the money collected is at least as much as the value of the prize(s) being raffled. The ASB must own the prize prior to the start of the raffle. There are specific requirements that must be followed in holding a raffle per the Washington State Gambling Commission. (See Fundraising Section.)

Gifts, Awards, Prizes, and Incentives cont.

Awarding of Student Apparel

Individuals in certain groups within the District's ASB provide leadership, encourage sportsmanship and promote school recognition and school spirit within the school setting and community. In recognition of this service, apparel that no longer has a monetary value may be awarded to these individuals.

School Support Organizations

Introduction

The Board encourages the formation of a parent-family-teacher-student association or similar organization at each school building for the purpose of providing an opportunity through which families, teachers and students may unite their efforts and interests to enhance the school program. In schools where no such organization exists, another parent group can be recognized by the school principal as the official body through which families, staff and students may unite their efforts for similar purposes. Booster clubs and/or special interest organizations may be formed to support and strengthen specific activities conducted within the school or district. All such groups must receive the approval of the school principal or superintendent in order to be recognized as a booster organization. Staff participation, cooperation and support are encouraged in such recognized organizations.

Procedures

1. School Support Organizations:
 - a. Distribute information about school goals and activities to parents;
 - b. Encourage families to become actively involved in school affairs through parent organization membership; and
 - c. Plan and implement activities of benefit to students.
2. Building Principals:
 - a. Encourage staff to become active school support organization members;
 - b. Attend school support organization meetings, whenever possible;
 - c. Maintain liaison with building school support organization representatives to exchange information and resolve or refer matters which mutually concern parents and the school; and
 - d. Meet regularly with the building school support organization board to: (1) present information about school activities and needs; and (2) advise and assist in planning productive school support organization school activities in accordance with the standards, guidelines, and procedures in the WASBO ASB Fundraising Guide.

To determine if the Booster Club or PTO directed or supervised the activity, all of the following criteria are used:

1. If there was a contract involved, the Booster Club or PTO 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 Booster or PTO activity but becomes a school activity under the direction of the ASB.

School Support Organizations cont.

2. The Booster Club and PTO 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:
 - Provide the majority of manpower for the activity through its non-student volunteer members;
 - Have a properly structured committee for the activity;
 - Provide insurance for the activity; and
 - Handle all financial aspects of the activity including: product management, sales, and security of assets.
3. District employees should be involved only on their own personal (non-staff) time unless the employee's job description requires them to serve in an advisory capacity.
4. The activity must have been approved by the Booster Club membership or Executive Board and be part of the organization's budget.
5. A facility use permit may be required by the District, in accordance with district policy.

When students are asked to participate in a Booster fundraiser, it must be clearly advertised that the activity is a Booster event. Students are discouraged from collecting money for the Booster Club. A contract between the Booster Club and the ASB is advisable when students are asked to work a Booster event, because it clearly defines the responsibility and distribution of the funds.

Reports

Introduction

ASB Secretaries/Office Managers submit the following reports with to Business Services:

1. ASB Imprest Checking account bank statements and approved B-184 ASB Reconciliation of Imprest Checking Account with approvals are due monthly. The form is available in the Staff Workspace.
2. ASB Fund Balance report generated in Skyward with QuickBooks (or Excel) account balances attached is due monthly.
3. Credit Card Transaction Detail Report is provided by Business Services monthly for reconciliation. Route approvals and receipts to the Accounting Technician for the monthly reconciliation. Receipts should include the following information:
 - Vendor identification (merchant name);
 - Date the purchase was made;
 - Description, quantity and unit cost for each item purchased;
 - Total cost of order (IMPORTANT: was tax charged?); and
 - Card name or last four digits of the card number.

Records Retention

Introduction

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. Please refer to WAC 414-08-020, 030, 040, 050 for more detailed information on retention and destruction of records.

Procedures

The State Retention Manual may be downloaded at:

[https://www.sos.wa.gov/assets/archives/recordsmanagement/public-schools-\(k-12\)-records-retention-schedule-v.8.3-\(june-2020\).pdf](https://www.sos.wa.gov/assets/archives/recordsmanagement/public-schools-(k-12)-records-retention-schedule-v.8.3-(june-2020).pdf)

Storage

1. Complete a transmittal request, and after approval of the Regional Archivist, send the documents to him/her for retention. Keeping a record of all shipments made is essential. This is a preferred method since storage is done in accordance with the State.
2. Continue to retain records in a permanent storage area. Care should be taken to store information in accordance with requirements (i.e. microfiche, vaults, etc.)

Disposition

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

Washington Administrative Code (WAC)

Introduction

WAC 392-138-003 - Authority

WAC 392-138-005 - Purposes

WAC 392-138-010 - Definitions

WAC 392-138-011 - Formation of 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 require.

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

WAC 392-138-105 - Associated student body public moneys – Fees optional noncredit extracurricular events

WAC 392-138-110 - Associated student body public moneys – Associated student body program budget.

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

WAC 392-138-120 - Associated student body public moneys – Imprest bank checking account

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 - Nonassociated student body private moneys

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

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

Washington Administrative Code (WAC) cont.

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 fundraising activities by students in their private capacities for the purpose of generating nonassociated 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) "Nonassociated student body private moneys" means moneys generated by fundraising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.

Washington Administrative Code (WAC) cont.

(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 fundraising group and described in the notice provided to donors prior to the fundraising 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.

[Statutory Authority: RCW 28A.58.115. 84-13-025 (Order 84-15), § 392-138-010, filed 6/13/84; Order 4-76, § 392-138-010, filed 3/4/76, effective 7/1/76.]

WAC 392-138-011 Formation of 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

(1) 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),

Washington Administrative Code (WAC) cont.

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 fundraising 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;

Washington Administrative Code (WAC) cont.

(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) Nonassociated 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 fundraising 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 fundraising 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. [Statutory Authority: 1990 c 33. 90-16-002 (Order 18), § 392-138-065, filed 7/19/90, effective 8/19/90; Order 4-76, § 392-138-065, filed 3/4/76, effective 7/1/76.]

Washington Administrative Code (WAC) cont.

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

Title to all 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 Associated student body public moneys—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 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. 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.

Washington Administrative Code (WAC) cont.

WAC 392-138-110 Associated student body public moneys—Associated student body program budget

(1) 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.

(2) Each associated student body of a charter school, with the guidance of the primary advisor, and at such time as is designated by the charter school's lead administrator, annually shall prepare and submit a financial plan (budget) for support of the associated student body program to the lead administrator or his/her designee for consolidation into a charter school associated student body program fund budget and then present such budget to the charter school board 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 charter school board 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 WAC 392-123 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.

Washington Administrative Code (WAC) cont.

WAC 392-138-120 Associated student body public moneys—Imprest bank checking account

The board of directors of a school district may authorize the establishment and maintenance of an associated student body imprest bank checking account for

convenience and efficiency in expediting disbursements, subject to the following conditions:

- (1) The maximum amount of such an account shall be no more than is necessary to provide for disbursements at the level of the month of highest estimated demand for disbursements;
- (2) An imprest bank checking account shall be initiated by deposit of, and replenished by, a warrant drawn on the associated student body program fund;
- (3) Disbursements from an imprest bank checking account shall be by check and shall be restricted to payments of invoices bearing evidence of student approval in accordance with associated student body bylaws;
- (4) An imprest bank checking account shall be replenished at least once each month by a warrant drawn on the associated student body program fund in payment of an approved voucher in an amount equal to the sum total of the disbursements made by check from the imprest bank checking account during the preceding interval; and
- (5) The replenishment voucher shall reflect such information as the central district office shall prescribe relative to identification of invoices, invoice approvals, codification of expenditures, cancelled checks, and other information deemed pertinent.

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;
- (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 there under 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;

Washington Administrative Code (WAC) cont.

(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 Nonassociated 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 when the following conditions are met:

(1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fundraising 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 fundraiser, 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. Nonassociated student body private moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution.

Washington Administrative Code (WAC) cont.

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

All nonassociated 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

Nonassociated 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.