North Kitsap High School
ASB Fund Handbook



Home of the Vikings

2014-15

Table of Contents

Page

What Makes it ASB? **1-4**
- General Information 1
- When is ASB Mandatory 2
- School Board Involvement 2
- Supervision 3
- Private Money 3
- Parent Groups/Booster Club and Donation 3-4

Restrictions on the Use of Public Funds **5-6**

Basic Things Know **7-10**
- Purchasing 7
- Paying Bills 7
- Deposits 7
- Fees 7
- Activity Records 7
- Club meeting minutes 7
- ASB Accounts 8
- Expenditures 8
- Summer Activities 8
- Paying District Employees 8
- DJ's and hiring other services 8
- ASB Musts 9
- ASB Nevers 9
- 10 Golden Rules of Finance for Coaches & Advisors 10
- Internal Controls Checklist Grades 7-12 11
- Food & Fundraising 12-14

Advisor Responsibilities **15-16**
- General Supervision 15
- Primary Advisor 15
- Activity Advisor 116

Student Responsibilities **17-18**

Page

Budget Requirements **19-22**
Budget Development and Approval 19
Budget Preparation 19-22
Board of Directors Approval 22
Questions to Ask Before Starting Any Activity/Fundraiser **23-24**
Fundraising Facts **25-26**
Restrictions and Pitfalls when Fundraising **27-28**
Legal 27
Taxes 27
Insurance 27
Contracts 27-28
Theft 28
Gambling - Bingo, Raffles, Carnivals **29-30**
How many per year 29
Length of Sale 29
Revenue limit 29
Who can sell tickets 29
Who can buy tickets 29
Records 29
Raffle Ticket Pricing 29
Ticket Printing 30
Notifying Local Authorities 30
When to Apply for License 30
Private Money **31-32**
Donations 31-32
Charitable Fundraising 32
Washington State Benefits to ASB **33-34**
Resale Tax 33
Compensatory Tax 33
Magazine Fundraisers 33-34
Obtain Parental Permission **35-36**
Schedule Your Fundraiser **37-38**

Page

Money Management 39-40
Receipts 39
Deposits 39-40
Procedures for Fundraising 41-46
Prior to the Sale 41-42
Prizes
Bid Laws
Procedures During Sale 43-44
Fundraisers with Inventory Checked Out to Students
Fundraisers – Items Are Presold
Procedures After Sale 45-46
All Fundraisers
Fundraisers with Inventory Checked Out to Students
Fundraisers – Items Are Presold
Wrapping Up Your Sales 47-48
Losses/Fines/Inventory
Travel 49-50

This page is intentionally left blank

APPENDIX A

FORMS/CHECKLISTS

Form A NKHS ASB Advisor/Coach's Agreement
Form B NKSD Fundraiser Activity Form & Final Reconciliation
Form C Fundraising Checklist
Form D NKHS Requisition for Purchase
Form E Quotation Form
Form F NKSD Contract for Services
Form G Parental Permission for Fundraising
Form H Fundraiser Inventory Check Out Sheet
Form I Fundraiser Deposit Record
Form J NKSD Donation Form
Form K Ticket Seller Report
Form N Sample ASB Constitution and By-Laws
Form O Sample ASB Constitution and By-Laws of an ASB Club

Travel forms can be found on the NKSD website, District Services, Business Services, Travel

Note:

Forms can be found on the NKHS website, District Services, Business Services, ASB

or

NKHS website, North Kitsap High School High School, Activities, ASB, Forms

This page is intentionally left blank

LEGAL

Page

RCWs for ASB 1-6
Gifts for Scholarship and Student Aid Purposes 1
Fees for Optional Noncredit Extracurricular Events 2
ASB Powers and Responsibilities 2-3
Fundraising Activities 3-6

WACs for ASB 7-20
Authority 7
Purposes 8
Definitions 8-9
Formation 9-10
Powers 10-11
Accounting Records and Procedures 11-12
Segregation of Public and Private Moneys 12
Petty Cash Funds 12
Compliance with Bid Law Required 12-13
Dissolution of ASB 13
Fees Optional Noncredit Extracurricular Events 13-14
Budget 14-15
Deposit and Investment 15
Imprest Bank Checking Account 15-16
Disbursement Approval 16-17
League and Other Joint Activities 17
Nonassociated Student Body Private Moneys 17-18
Private Moneys Deposit and Investment 18-19
Private Moneys Disbursement Approval 19-20

Secretary of State 21-22
Charitable Solicitations Defined

This page is intentionally left blank

WHAT MAKES IT ASB??

GENERAL INFORMATION

The principle foundation for the existence of an Associated Student Body (ASB) Fund is that student involvement in activities outside the regular curricular program is an integral part of a complete educational program. Student involvement in these extra-curricular programs adds to the student's educational experience and enhances the overall educational process. Extra-curricular opportunities are designed to enrich classroom learning by providing activities which allow students to experience first hand situations. ASB activities encourage student participation through teamwork and social interaction. Planning, problem solving and goal setting are some of the skills learned through the ASB experience.

It is an Associated Student Body (ASB) Fund event or fundraiser if:

- Students are involved.
- The School district or School name is used.
- It is conducted on or off school property.
- It is done with the approval of the school board or their designees.

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

ASB public monies can only be used for legitimate activities of the ASB.

Money raised that is ASB public money may only be spent for **C**ultural, **A**thletic, **R**ecreational and **S**ocial purposes (**CARS**) which are non-graded, optional and extracurricular.

ASB public monies **cannot** be used for anything under the general heading of gifts, including charitable donations, scholarships or student exchange. They also **cannot** be used for any personal or private use. See Section 1.2, Restrictions on the Use of Public Funds for more information.

General Fund moneys can be spent for ASB activities but ASB moneys cannot be spent for General Fund activities.

The district is required by state law to have policies in place regarding the ASB Fund and accounts.

WHEN IS ASB MANDATORY

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

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

SCHOOL BOARD INVOLVEMENT

The NKSD school board has authority over ASBs and ASBs are subject to the same laws as the other funds of the school district including accounting procedures, budgets and warrants. [RCW 28A.325.120] (WAC 392-138-013) Since the financial resources of the ASB Fund are public resources, the NKSD Board of Directors and its designees are responsible for the protection and control of these resources. These funds are subject to the same close scrutiny and review regarding record keeping as the other funds of the district.

Final approval of ASB Funds rests with the NKSD Board of Directors, but the students determine what activities will constitute the ASB program. The ASB officers, with the guidance of the primary advisor and ASB Bookkeeper, annually develop an ASB operating budget with projected income and expenditures. This budget process includes:

- All income and expenditure proposals for all clubs and classes.
- Information sufficient to allow the officers to make informed decisions.
- School approved budget submitted to the Superintendent for approval by the Board of Directors.

SUPERVISION

Supervision of ASB activities is required to ensure that the students are in compliance with state and district laws, rules, regulations and policies. Supervision is also necessary to ensure the welfare of the students. Advising student activities requires time and effort. It is essential that each advisor contributes enough time and effort to a club or activity so that the club operates for the benefit of its members, the school and the community. Students should be encouraged to participate fully in all phases of club activities – from planning to record keeping – however they cannot be expected to manage their clubs and activities without advisor supervision. Students must be apprised of correct ASB procedures and advisors must carefully monitor students' use of these processes. Advisors are to provide direction, counseling and guidance in the supervision of these extra-curricular activities.

PRIVATE MONEY

Privately students are still able to raise money as members of other organizations (scouting, church, etc.) but this activity cannot be done by an ASB or with school approval or district supervision on school time. Students may not use a school team or club name nor suggest representation verbally nor wear a school uniform during personal or private fundraising. (WAC 391-138-015) Exception: See Section 2.5, Private Money on charitable fundraising. The only source for ASB private money is from bona fide voluntary donations (6000 series accounts).

PARENT GROUPS/BOOSTER CLUBS AND DONATIONS

This includes all volunteer organizations that do fundraising or collect money to support school programs. PTSA and other parent-faculty clubs, special interest parent groups and booster clubs are covered by this section. These organizations must be registered with the State of Washington Secretary of State, Charitable Contributions Division, as a non-profit corporation. They must be an IRS 501(c) 3 or 4 non-profit corporation. All fiscal transactions must be managed independent of the school district. **NO CO-MINGLING OF FUNDS.** (See Section 2.5, Private Money for additional information.)

Rules to follow to ensure you are not ASB or a school district activity or event:

- Must be registered with the IRS as a non-profit corporation.
- Must be registered with the Secretary of State, see information in the legal section titled “Legal – Secretary of State”.
- All promotional or advertising must clearly state the name of the organization and the purpose of the fundraiser.
- Activities/events must be planned, managed and operated solely under the direction of the outside group.
- All monies must be handled by the group (not students or district staff). The money may not be kept at the school or deposited in the district bank account.
- Students can not wear school uniforms or appear to represent the school district during the activity or event.
- Staff must be on personal time (non-staff time) and not imply that they represent the school district and can not use their position with the school district in any way to promote the group.
- When these groups use school facilities, the group must follow district facility use policies, complete the necessary facilities use forms, and pay for any additional costs the district may incur for their activities/events.
- If school board approval is required for the event to happen, it is automatically a district activity and is either ASB or General Fund.

RESTRICTIONS ON THE USE OF PUBLIC FUNDS

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 that cause the most confusion are:

- ASB funds can only be used for legitimate activities of the Associated Student Body.
- ASB funds cannot be used for any personal or private use.
- ASB 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, non-associated student body money subject to board policy and specific controls. (See Section 2.5, Private Money.)

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

- Items given to individuals should be of nominal value. For example, a letter jacket or pen and pencil set would be disallowed, but an inexpensive pin, plaque, trophy, or athletic sew-on letter may be allowed since they have nominal value and no functional use.

- Allowable 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 ASB administrator in conjunction with the district policy. Cash awards and cash equivalents such as gift certificates are not considered appropriate or prudent and may place the district at risk, as it is not able to control how the money is spent.

- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, this is not considered a gift. For example, sweaters for Pep Club can be purchased for use in the club activities; however, the individual cannot retain them.

It is also legal to give prizes in a raffle designed to raise funds in the ASB, provided the money collected is at least as much as the value of the prize(s) being raffled off. There are specific requirements that must be followed in holding a raffle. (See Section 3, Fundraising.)

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

- An appreciation lunch was given to volunteer workers. This is either a payment for their services in which case they cease to be volunteers and have received a salary, or it is a gift. The exception to this is providing light lunches or refreshments during or near the time the volunteer services are provided. The district's policies for such light refreshments must be met.

- Flowers that were purchased for someone in the hospital.

- Food that was purchased for a needy family. Nonassociated student body funds raised by students in their private capacities could be used for such purposes provided they are permitted by district policy. (See Section 2.5, Private Money.)

- Refreshments that were purchased for non-student meetings.

- Membership fees that were paid for a professional association for non-students.

The use of ASB money for curricular activities is strictly prohibited. ASB money can only be used for noncredit extracurricular events (activities) of the district (RCW 28A.325.010).

BASIC THINGS TO KNOW

Activities conducted by ASB student groups with school approval or with district supervision ***on or off*** school premises are ASB and, therefore, all money raised must be deposited to the Associated Student Body Fund.

All purchases are to show evidence of ***prior*** student approval through a budget item and a record of disbursement through the student activity meeting minutes. All expenditures (payments) must show evidence of student approval.

Purchases are to be made with an ASB purchase order or district procurement card. Follow school district purchasing procedures for *expending public funds*.

Bills are to be paid by school district warrant. All bills, receipts or invoices require a **staff signature** to indicate the merchandise has been received; ***in addition, a student signature is required in order to pay the bill from student funds*** **(secondary schools)**. Follow district procedures for payment processing.

All money received must be deposited into the school district depository bank account via the ASB bookkeeper. Receipts are required; they provide a record of responsibility, verify amounts and record whether $$ received was cash or check.

Revenue for the ASB Fund comes from three sources:

- Fees
- Fundraisers
- Donations

The NKSD Board of Directors is responsible for setting all fees for the district, not the school buildings.

Each activity is to maintain activity records. These records constitute the club history. Records are to be maintained and may be reviewed by the State Auditor's Office. **Club minutes are permanent records; do not dispose of them!**

Each ASB club or activity is assigned an account number. This number is unique to the activity and is used on all deposit information and purchase orders.

The school bookkeeper is the building's ASB bank. Clubs/Activities should compare their records with the bookkeeper's account balance periodically. All ASB funds must be deposited with the county treasurer. Schools cannot have their own checking accounts other than imprest funds.

ASB expenditures are to be processed in the same manner as all other expenditures of the district. Additionally, ASB expenditures must show student approval prior to issuing a P.O. and show approval before payment can be made. NKHS has chosen not to have imprest accounts at the school level, therefore when payments are needed within a short time frame a check can be requested from the District office or use the procurement card per NKHS policies and procedures.

Plan Ahead for Summer Activities - Arrange to make summer deposits with the ASB Bookkeeper or primary advisor. ***All summer activities are to be approved before conclusion of the school year while students are still in attendance.***

All ***district employees must be paid through the district payroll office***; the ASB will then reimburse the school district General Fund for services rendered. If you are paying people who are not currently NKHS employees, they **must** complete all payroll forms including the I-9 **before** they perform any duties for the district (Federal law). Obtain the necessary forms from your office coordinator, Payroll Office, or online. Once the work has been completed, employee must fill out **Form M, ASB Timesheet** or Extra Hours Timesheet.

DJ's, bands, and other self-employed groups are required to complete a consultant's contract. Consultant contracts must be signed by the Superintendent or Executive Director of Business Services. The forms and other information required can be obtained from the NKHS website, District Services, Business Services, Personal Service Contracts. Services must be provided ***before*** consultants**/**vendors can be paid and all consultants/vendors must submit an invoice or Form M, ASB Timesheet or Extra Hours Timesheet.

ASB Musts:

- Must have students approve all disbursements in writing in advance. (WAC 392-138-050 and 055)
- Must keep a positive balance in every club and class at all times. (WAC 392-138-050)
- Must exactly record cash and checks from the receipts to the deposit slip and deposit daily. (RCW 43.09.240)
- Must explain all voids and refunds and when receipts don't match deposit (in writing).
- Must comply with the Bid Law. (WAC 392-138-065)
- Must stay within your approved budget. (WAC 392-138-050)
- Must keep adequate inventory records on school store items and reconcile sales to money periodically.
- Must use your common sense and if your common sense needs backup, call the business office for advice.

ASB Nevers:

- Never fail to do an **ASB Must**.
- Never lie, cheat, steal, nor tolerate those who do.
- Never use generic "Readiform" receipts. All monies must be receipted in the InTouch cash register system or district pre-numbered receipts must be used.
- Never use white out, pencil, or scribble out anything.
- Never throw away source documentation.
- Never cash checks out of the ASB change fund or fundraising receipts.
- Never allow an advisor to run a club or activity "outside" of the district records.

10 Golden Rules of Finance for Coaches and Advisors

1. Do not buy uniforms unless they are pre-approved and on the rotation schedule.

2. Do not sign contracts with vendors. All contracts must be signed by the Superintendent or Executive Director of Business Services.

3. All fundraising activities must be requested and approved through the ASB Student Council **PRIOR** to beginning a fundraiser. Fundraising packets are available in the ASB Activity Office or on the district website.

4. Keep an inventory of all resale items. Examples include hats, socks, jerseys and practice gear. The State Auditor can ask you for these records as well as inventories of uniforms and equipment.

5. Keep records of all student registrations, amounts paid and attendance at ASB sponsored camps. When camp is complete, send all documentation to the ASB Bookkeeper's Office for auditing purposes.

6. Verify that Booster Club fundraising is not an ASB activity. Money raised during the school day, on school property, using school personnel, or school materials is ASB money. If approved by the district & a staff person in charge, off-campus events with students are also ASB. A good question to ask yourself, **"Would a reasonable person in the community think that this was a Booster Club or a School sponsored activity?"**

7. Request **PRIOR** approval to expend ASB funds before making a purchase – **PLAN AHEAD**. Do not purchase anything with your own money without prior approval (you might not be reimbursed). Do not use cash from a sale to buy or pay for anything like food, decorations or additional inventory. These actions are not legal per state law.

8. Pre-numbered tickets or a point of sale receipting system must be used for all activities for which admission is charged. **PRIOR** to the event request a cash box, tickets, ticket sellers report from the School Bookkeeper. The ticket sellers report will be kept on file with the Fundraiser Approval for auditing purposes.

9. Please advise the ASB Bookkeeper when you receive items ordered via email, fax, or in person by submitting the invoice. **This is the only way vendors get paid.** Copy the packing list or invoice for the ASB Fundraiser file.

10. If in doubt…ask questions. Don't assume! Call the Athletic Director, Primary ASB Advisor, ASB Bookkeeper or Business Office with your questions. They are available to help the activity achieve a successful event!!

Associated Student Body Funds

Internal Controls Checklist for Grades 7-12

- ☐ Student council constitution (and bylaws) in place
- ☐ Official minutes of student meetings kept on file in ASB Bookkeeper's office (keep archives forever)
- ☐ Club constitutions and minutes kept on file in ASB Bookkeeper's office
- ☐ Student officers approve all clubs and student activities budget, fundraisers, and expenses.
- ☐ Pre-numbered tickets, receipts, or cash register receipts are always used when money is collected.
- ☐ All moneys are counted before transferring between students and staff, and verified.
- ☐ Receipts are always noted as cash or check accepted.
- ☐ All moneys are deposited within one working day and are intact
- ☐ All forms are prepared and submitted per district policy.
- ☐ All NSF Checks are followed up on a timely basis.
- ☐ All expenditures are used for extracurricular optional, non-credit activities that are Cultural, Athletic, Recreational, or Social in nature.
- ☐ The purpose of expenditures are noted and approved by student officers as outlined in the constitution or bylaws.
- ☐ All records of fundraisers are kept together and in ASB Bookkeeper's office for audit purposes.
- ☐ Prizes and awards are approved and nominal in nature
- ☐ All School District policies are followed for expenditures: Purchase orders, Procurement Cards, approval, bids or quotes.
- ☐ Procedures are followed for maintaining inventory.
- ☐ All equipment purchased with ASB funds are annually inventoried and reconciled.
- ☐ The combination of the safe is changed when key staff turnover.
- ☐ All tickets are recorded in a ticket log, accounted for and sales are compared to deposits and ticket reports.
- ☐ All fundraisers are pre-approved by students and staff.
- ☐ All fundraisers are reconciled at the end of the sale.
- ☐ All receipts, tickets, purchase orders, and other pre-numbered documents are secured, and reconciled on a regular basis.
- ☐ All funds raised as Private Moneys are restricted and to use as stated by the donor.
- ☐ Procedures are followed to insure no club, sport or activity spends more funds than it has available. Students can approve loans, but documents must be in place to track loans and the terms of repayment.
- ☐ Student officers approve monthly financial reports and budget comparisons.
- ☐ Private moneys from Parent Support Groups are clearly separated from ASB and school accounting.

Food and Fundraising

Issue	Concern	Precautions	Legalities**
School store	Storage or prep contamination, wrong holding temperature.	Have health cards for all workers, unless only prepackaged foods are sold.	Health cards and health permit required when there are unpackaged foods.
Athletic Concessions	Storage or prep contamination, wrong holding temperature, and/or bare hand contact with foods.	Follow hot & cold storage guidelines. Use disposable gloves and have hand washing available when there are unpackaged foods. No homemade foods (chili, soup, etc)	Health cards and health permit required when there are unpackaged foods.
Bake sales	Contaminated kitchen or prep areas. Hazardous products like cream pies or custards need temperature control and cannot be made in home kitchens.	Most counties allow bake sales with home prepared, non-hazardous, baked goods like cookies, cakes and pies. Use disposable gloves or bakery papers to handle unwrapped foods.	Most counties exempt bake sales from permits and from food worker cards. *Check with your local health department.
Fund Raisers (e.g. cookie dough, pizza)	Contaminated kitchen or prep areas.	Follow hot & cold storage guidelines.	Some counties require a temporary permit for pizza sales. *Check with your local health department.
Ethnic events (e.g. language club feasts)	Storage or prep contamination, wrong holding temperature prior preparation, cooling, reheating.	Prepare in permitted kitchen with health cards for worker. Private parties are exempt.	Not allowed if public is invited. Private classroom parties are exempt from permits and food worker card requirements. Sales to the general public or to the whole school may require permits. *Check with your local health department.
Catering (e.g. PTA cookies, spaghetti feeds, etc)	Contaminated kitchen or prep areas.	Supervise by an adult.	Supervise by an adult. Cookies are usually exempt (like bake sales) but a catered spaghetti feed would require a temporary permit.
Vending Machines	Very little concern if food is made by outside companies. Food products should be examined for safety concerns when there has been a power outage.	Security to avoid food vandalism or contamination.	Supervise by health cardholder.
Sports Potlucks	Storage or prep contamination, wrong holding temperature.	Follow hot & cold storage guidelines.	Not allowed if public is invited.
Ice Cream Feeds	Contaminate preserved in the cold product.	Use disposable gloves.	Permit needed if public event. None required if private party for an identified group.
Pancake Breakfasts	Contaminated kitchen or prep areas.	Have health cards and disposable gloves for all workers.	Permit needed if public event.
Lunch BBQ	Under cooking meat.	Have health cards for all workers. Cook all hamburgers well done. Use a thermometer to insure burgers are cooked properly. Wear gloves for assembly of burgers.	Permit needed if public event.

Always check with the local County Health Department for details and exceptions

Food and Fundraising (Continued)

High-risk foods: Eggs, Dairy, Meat/Poultry/Fish, Sliced melons, Sauces, Cooked plant food, Pies, Sprouts, Pastry, Garlic in oil, and Pasta. All Home-canned items are not allowed.

High-risk groups: Children under 8 years old; pregnant women; People taking antacids, antibiotics, chemo, or recent surgery; HIV patients; People with severe allergies (nuts, cola, citrus, sugar)

Best precautions against food borne illness: Wash hands, wear disposable gloves, control hot and cold holding, send sick employees home.

Local health permits: Every county health department sets its own policies regarding permitting. Most counties have or will work with schools to develop reasonable permitting scenarios for school food events and fundraisers. Call your county health department contact person. **Food Worker Cards:** Required only for food workers who handle unpackaged foods. For permanent locations (concession stands, school stores, etc.), *all workers* who handle unpackaged food need to have a card. For temporary locations that are also open to the "public" (fundraisers, one-time-only events, etc.), at least *one person* needs a card.

This page is intentionally left blank

ADVISOR RESPONSIBILITIES

Supervision of an activity is essential for any advisor.

All students need guidance as they participate in extracurricular activities.

Always be a strong example of leadership by following all NKHS policies and complying with state law. If an advisor "bends" school policies, what will the students do? Part of the responsibility of being an advisor is setting a good example.

All NKHS advisors should sign the Advisor's agreement to document their understanding of their duties and responsibilities that they are accepting. See **Form A**, Advisor's Agreement.

General things to keep in mind:

- Schedule facilities ahead of time.
- Inform students as to expectations regarding behavior.
- Be visible and available for all activities, meetings, and projects.
- Make sure that the equipment and supplies are in good order.
- Enlist the help of parents for assistance with supervision but always with a staff person present.
- Follow NKHS policies regarding discipline and safety.

Primary Advisor (Administrator) Responsibilities:

- Administer the ASB program for the school.
- Appoint activity advisors to all student activity groups.
- Supervise the preparation of the annual budget.
- Supervise fundraising activities, cash handling and reconciliations.
- Submit any new activities proposed by the students to the NKHS Board of Directors for approval.
- Review and approve the annual financial budget.
- Coordinate the implementation of the annual financial budget:
  a. Approve projects of student activity groups.
  b. Approve purchases.

Activity Advisor (Faculty Member) Responsibilities:

- Monitor purchase orders, follow correct NKHS operating procedures.
- Guide and supervise club activities and ensure compliance with the law.
- Monitor fundraising activities, cash handling and reconciliations.
- Set expectations. Clarify. Plan. Set objectives. Supervise and evaluate students and activities.
- Maintain inventories (Equipment, uniforms, etc.)
- Know what activities are taking place, utilize creativity, and demonstrate skills and preparedness.
- Prepare and monitor club budget.
- Responsible to communicate to students, primary advisor, ASB Bookkeeper and administrator:
  a. Time frames.
  b. Facility usage.
  c. Responsibility.
- Act as a role model.

STUDENT RESPONSIBILITIES

In order the have ASB activities, Washington State law requires each school to establish a student government. ASB officers have many responsibilities for the management of the ASB budget and the club and class activities and fiscal operations.

The complete success of the ASB depends heavily on the input and support of the student representatives for the classes and clubs. (WAC 392-138-025) The students must have adult supervision to properly administer the ASB programs, but that supervision must not exclude student participation in determining the use of the money. (WAC 392-138-120, WAC 392-138-125 and WAC 392-138-210)

All activities of a secondary school (Grades 7-12) must have student approval and supporting documentation must bear evidence of student approval. Student approval may be satisfied by signatures on requisitions, purchase orders, payment orders, or disclosure in the minutes of the ASB student council. Students authorized to approve transactions should be designated by the governing body.

For grades no higher than sixth grade, the Board of Directors has designated the school Principal to act as the ASB. The following events must show evidence of student approval:

- Election of student officers.
- Disbursements.
- Purchase orders.
- Fundraisers.
- Budget.
- Constitution and by-laws.
- Transfers.

Each individual ASB (school) is required to establish a constitution for self-government which is approved by the Board of Directors. The constitution should, at a minimum:

- Establish the organization of the ASB such as officer positions and responsibilities, advisory positions and responsibilities, who can be a member, how to establish a club, timelines for elections, budget preparation etc.

- Establish rules/limitations on the collection of private funds.

- Must establish procedures to ensure compliance with all state and school board policies regarding procurement and disbursements including student approval at all levels.

BUDGET REQUIREMENTS

Budgeting is the process of estimating, as accurately as possible, the revenue and expenditures for ASB activities for the coming school year. Accuracy is important since the approved expenditure budget **cannot be exceeded.** A budget is a plan approved by the ASB Governing Body and the Board of Directors and sets the maximum amount of expenditures for the school year.

BUDGET DEVELOPMENT AND APPROVAL

Each ASB will annually prepare, with the guidance of the primary advisor or designee and prior to the completion of the school year, a budget for the following fiscal year (September-August). Individual activity account budgets are combined to become the preliminary ASB budget for the school. This requires documented approval by the student council and the primary advisor.

ASB budgets (including forms and supporting documentation) are approved by the student council and recorded in the meeting minutes. The school budget is submitted to the Business Services Manager for review and approval. All school ASB budgets are complied into the district ASB Fund budget and is presented to the Board of Directors for approval. Once approved by the Board, it becomes the official plan for the ASB for the year. The schedule for completing the budget process is determined by the Business Services Manager. The process provides for necessary student participation as stated in WAC 392-138-110.

BUDGET PREPARATION

A. Review of Accounts

Review current year ASB budget reports, considering the following:

- Continuing Accounts – Activity accounts that are actively being used and will continue next school year.

- Inactive Accounts – For activity accounts that are not being used, determine if the account should remain active. If so, include it in the ASB budget. If not, the student council should take action to close the

account and transfer any money remaining into the general student body account. Money remaining in accounts for classes that have graduated cannot be carried forward into the new school year and must be closed to a general student body account by action of the student body. (WAC 392-138-021)

- New Accounts – Activity accounts that are not currently in the budget and are anticipated for the next school year should be included. New activity accounts must be set up following the bylaws of the ASB Constitution by action of the student council. Contact the central district office for new account codes.

- 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 subject to certain conditions, including prior board approval (WAC 392-138-200). RCW 28A.325.030 permits these nonassociated student body private moneys to be held either in trust within the associated student body fund or held in a trust fund. If such funds are held in a trust fund they are not budgeted. If, however, the moneys are held in trust within the associated student body fund they are budgeted in the same manner as other ASB funds pursuant to WAC 392-138(1) (d) and disbursed as provided for in the approved budget (WAC 392-138-210 and WAC 392-138-110).

  Money the district intends to hold in trust within the ASB Fund may be budgeted in account 6000 private money in anticipation of activities that involve collecting contributions for scholarship, student exchange and charitable purposes, even if specific plans have not been set. It is strongly recommended that you contact the central district office prior to collecting contributions to review the district policy governing private money. Any contributions collected from activities that do not follow proper procedure cannot be expended for charitable purposes. (WAC 392-138-200)

B. Activity Budgets

After reviewing the current year revenue and expenditure reports and determining the activity accounts that will be budgeted, each activity should submit a budget for the next year outlining the revenues and expenditures expected. It is recommended the budget be signed by both the activity group advisor and student representative. Each activity group should provide a brief description of the types of activities in which they will be involved which includes the purpose for which funds will be raised and/or expended (WAC 392-138-013 and WAC 392-138-110).

- Beginning Cash Balance as of 09-01-20XX – Estimate the cash available at the end of the present fiscal year, by estimating revenues, expenditures and any transfers activities to the end of the fiscal year. You cannot have a negative beginning balance.

- Revenues – List estimated revenues expected during the next school year. Be sure that the estimated revenues from fundraisers include the total amount received from the sale of items, and not the net profit. For example, if you expect to collect $5,000 for the goods that cost $3,000, you would include $5,000 in the revenue column and $3,000 in the expenditure column.

- Interactivity Transfers – List any money that may be transferred in from another activity account (+) or transferred out to another activity account (-). The source and recipient of transfer must be identified.

- Expenditures – List estimated expenditures during the next school year. Keep in mind that you are not allowed to spend more than your total budgeted expenditures.

- Ending Balance 08-31-20XX – The ending cash balance is a residual balance. It is equal to the beginning cash balance plus revenues, plus or minus interactivity transfers, less expenditures. The ending balance must be greater than or equal to zero.

C. School Budget

After collecting budgets from each activity, review reasonableness and verify calculations. Compile all activity budgets into one building budget. The building budget must then be approved by the student council and the primary advisor, and documented in the minutes.

D. Submission to Accounting Office

Submit a completed building budget to the accounting office. For each activity include a brief description of funding sources and expenditures. This will provide supporting information for the presentation of ASB activities for Board of Directors approval (WAC 392-138-013).

BOARD OF DIRECTORS APPROVAL

The NKSD Board of Directors must approve the school district ASB Fund Budget before any disbursements are made.

QUESTIONS TO ASK BEFORE STARTING ANY ACTIVITY/FUNDRAISER

Is this type fundraiser approved by School Board Policy?

Will the project be fun?

Will it require outside help?

Do we have funds available to purchase the sale merchandise?

Is adequate budget capacity available for expenses?

Will we have to request a loan from the student council?

Has this type of sale worked before? Could it with a different approach?

Are we all behind the idea?

Can we accomplish our goals with this fundraiser?

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

This page is intentionally left blank

FUNDRAISING FACTS

Once items are issued to a student, that student becomes totally responsible for the items.

Losses due to spoilage or other damage become student responsibility.

If merchandise or money is not returned to reconcile an individual student record sheet, that student's indebtedness will be added to the school fine list.

All purchases must be made using the school district and school name, *personal names and addresses are not allowed*.

All funds collected must be deposited to the school district depository account via the school ASB bookkeeper.

Always receipt money on the day that it is received. Restrictively endorse all checks immediately.

Never cash checks or give change for a check. (See Section 2.9, Money Management).

It is illegal for ASB money to be deposited to a personal bank account. This is public money and must be treated as such.

Independent sales consultants ***may not*** use schools as a source of sales. These are consultants who offer schools a small portion of the sale profit by selling to students and parents through an ASB club. Some of these independent consultants are *Pampered Chef, Mary Kay Cosmetics, Avon,* and *Tupperware.* Many times these consultants are personal friends, spouses or school district employees; this is considered to be a conflict of interest.

Money raised that is ASB public money may only be spent for **C**ultural, **A**thletic, **R**ecreational and **S**ocial purposes (**CARS**) which are nongraded, optional and extracurricular. Money raised for a charitable purpose as private money must follow specific procedures (See Section 2.5, Private Money).

This page is intentionally left blank

RESTRICTIONS AND PITFALLS WHEN FUNDRAISING

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

Be sure to receive authorized permission before beginning.

LEGAL: Fundraisers must meet fire, health (including food handler cards) and licensing regulations. Please note that bingo, raffles, and carnival games are considered gambling and have very strict guidelines (See Section 2.4, Gambling – Bingo, Raffles, Carnivals).

TAXES: Non-profit groups may be exempt from income taxes, but liable for sales taxes, amusement taxes, or other levies on their proceeds. RCW 82.04.3261 exempts ***limited*** ASB fundraisers from paying sales tax on fundraising merchandise (continuous fundraisers do not qualify). A resale certificate must be provided to the vendor; this is to be done either when ordering or when payment is made.

INSURANCE: Special liability insurance may be required in the event property or people could be endangered by a fundraising activity. Consult the school district business office.

CONTRACTS: There are different types of contracts with different compliance requirements which are:

1. Contracts with sales representatives - ***Staff members are not to sign any contracts with sales representatives***. Contracts must be signed by the Superintendent or Executive Director of Business Services.

2. Contracts with independent contractors - NKHS has a standard consultant contract boilerplate that is appropriate for most situations with persons who are self employed. This contract must be signed by the Superintendent or Executive Director of Business Services. For instructions and forms, see the District Website, Business Services, Personal Service Contracts. Contract must be in place and signed before the work is started. Consultant must send an invoice or

complete **Form M, ASB Timesheet** to get paid upon completion of work.

THEFT: This can be a threat to any fundraiser. Keep goods and money in locked areas. Turn in money daily. Do not allow students to take cash boxes out of supervised areas. Whenever possible, receipt sales through the point of sale system; distribute merchandise when proof of payment is shown. (Use the revenue summary provided by the ASB Bookkeeper and check off as students receive merchandise.)

GAMBLING - BINGO, RAFFLES, CARNIVALS

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

1. Each ASB may conduct no more than two gambling events each calendar year (January 1 - December 31).

2. Each gambling event may last no more than 12 consecutive days, **except** for raffles which may last longer**.**

3. Total gross revenue for all gambling events of a school ASB may not exceed $5,000 during each calendar year. If $5,000 is reached during the event, sales must cease immediately!

4. **Only members of the ASB may participate in management of the event.** School advisory staff may help, but *parents and PTA members are excluded*. **Only members of the ASB may sell the raffle tickets.**

5. **Tickets may only be sold to persons 18 years of age and older. Prizes may only be awarded to persons 18 and older.**

6. Records of each event must be kept for at least three years after the event. Records must include:
   a. Gross revenue
   b. Details of expenses related to the activity
   c. Details of the use of profits from the activity

7. **Raffle tickets may have a maximum price of $25.00.** There cannot be any discounts for quantity of tickets purchased nor complimentary tickets given away. (Example: $2 each or 3 tickets for $5, <u>all tickets must sell for the same price</u>.)

8. The following information must be printed on all raffle tickets:
    a. District and school name
    b. Date, time and place of drawing
    c. Tickets must be consecutively numbered
    d. If you must be present to win, the ticket must so state
    e. Prize(s) to be awarded

9. The local police agency must be notified of the event at least 5 days before the event.

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

PRIVATE MONEY

Expending ASB money for charitable donation, scholarship and student exchange can only be made from legitimate ASB *private* moneys.

Effective June 8, 2000, RCW 28A.325.030 was amended to permit student groups*, **in their private capacities***, to conduct fundraising activities, including the solicitation of donations, to fund scholarships and student exchange programs, to assist families whose homes have been destroyed and to fund community projects. **Under certain criteria** this money is considered to be ***non-associated*** student body funds and is not public money (section 7, article VIII of the WA State Constitution). ***However**, if conditions are not adhered to*, money collected will become ASB public money and may not be used for the above purposes.

- Verify that the proposed beneficiary is a legitimate charitable organization or cause.

- Student council must give its **prior** approval for collection and expenditure of private money. Additionally, **a*n administrator must approve the fundraiser in writing***. **Use Form B, ASB Fundraiser/Activity Proposal** so that administrator and student approval signatures and any other information is documented as to the type of fundraiser, the intended beneficiary and start/stop dates of the event.

- Contact the district accounting office or ASB Bookkeeper **prior to any collections** for guidance in following required district policies and internal control procedures.

- Before beginning any private money fundraiser, advertisements and signs must identify the intended use of the proceeds (be specific), that collections are exclusively for that purpose and that they will be held in trust by the school district until disbursed.

- **All publicity must state the above information.**

- ASB private money **must** be held in an expendable trust account within the ASB program or in ASB accounts in the 6(000) series.

- Documentation for receipt of any donations is essential. Use **Form H, NKSD Donation Form** for an equipment donation. Monetary donations or equipment value donations of more than $1,000 will require approval. Follow district procedures regarding cash receipting, depositing, record keeping, inventory control and final reconciliation.

- Approval for payment of the proceeds must be in writing. Attach a copy of the sales report to each purchase order requisition or voucher as backup documentation for payments made through the accounts payable process.

- Charitable fundraising is a private activity; school district funds may not be used to offset, front-fund or pre-pay expenses including start-up costs. The district is to be compensated for any direct costs associated with the fundraiser.

- Transfer of funds to or from a private money account in the 6(000) series is not allowed.

Note: Check with the primary ASB advisor for approval of all private money fundraising.

WASHINGTON STATE BENEFITS TO ASB

Washington State allows Associated Student Bodies to pay sales tax when a product is purchased even if it is for resale. Items purchased for time limited fundraising events are exempt from sales tax per RCW 82.04.3261. (On-going fundraisers do not qualify.) Sales tax need not be collected when items are resold; however, freight or special mailing costs should be considered when setting sale prices of products. Sales tax is not required for food items.

Letter of October 2, 1987, State of WA Department of Revenue states in part "...school organizations will satisfy sales tax requirements if they pay retail sales tax to their suppliers when they purchase items for fundraising purposes. If the supplier refuses to collect the sales tax, the fundraising organization must pay a compensating use tax directly to the Dept. of Revenue."

If school districts are purchasing from an out-of-state vendor who does not charge sales tax on their invoice, the school districts are obligated to pay a 'compensatory tax' to the State of Washington based upon local sales tax rates. Compensatory tax will be charged to your account by accounts payable when the invoice is paid. If an order is for a fundraiser, specify *FUNDRAISER* on both the purchase order and invoice so that compensatory tax will not be charged.

According to House Bill 1279, amending RCW 82.08.02535, ASBs are not required to pay sales tax or compensatory tax on magazine fundraisers. And further:

> A letter dated March 15, 1989, from the State of Washington Department of Revenue states "...In the case of magazine subscriptions ...they are acting as agents ...and are paid a commission. ...The school is not responsible for remitting any sales or use tax due to the state.")

Conditional charitable fundraising is now allowed by the state legislature, RCW 28A.325.030, (See Section 2.5, Private Money).

Fundraisers such as school stores are not allowed to compete with district food service programs. School stores located in cafeterias are not allowed to sell lunch type items during school lunch periods.

Washington State Department of Revenue allows non-continuous fundraisers to be tax exempt to non-profit organizations. Yearbook sales may qualify if they meet the criteria: not continuous, ordered by ASB, only contracting for binding of a camera-ready book.

OBTAIN PARENTAL PERMISSION

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

Advisors are to obtain parental permission before assigning goods to students to sell (see form letter). This letter explains student liability and allows parents to approve *or disapprove* of their child's participation. Parental permission forms become part of the fundraising record and shall be submitted to the ASB Bookkeeper with all other documents upon completion of the fundraiser. (See Procedures After the Sale).

This page is intentionally left blank

SCHEDULE YOUR FUNDRAISER

Check your school calendar. Be sure that you will not be in conflict with another event.

Planning a fundraiser in conjunction with a holiday can be effective if the product sold is appropriate. Plan well in advance.

ADVERTISE YOUR FUNDRAISER

This page is intentionally left blank

MONEY MANAGEMENT

Money problems may arise due to a lack of proper record keeping and/or adult supervision of the fundraiser; these will not be pleasant for anyone involved in the sale. Avoid these problems by following these guidelines:

- Work closely with the school bookkeeper and Activity Coordinator; their knowledge is of great value to you.

- Purchases may only be made with purchase orders or procurement cards. Never use cash receipts to purchase supplies **– BIG AUDIT ISSUE**.

- Inform administrators of fundraising sale dates and of sale procedures you will use.

- Set up a system for ***daily*** records of deposits and payments. Use an official district receipt book or, if computerized receipting is used, set up a SKU with the ASB bookkeeper to receipt sales. Audit your records periodically with the school bookkeeper.

- Use individual cash count sheets attached to envelopes for student deposits; allow enough time to verify each deposit *in the student's presence* before the receipt is written. **Save the cash count sheets; they are part of your financial records**.

- Deposit money **DAILY**. After **DAILY** student deposits have been collected, fill out **Form I, Deposit Record** form; deposit **DAILY** collections to the school bookkeeper.

- Never cash a check or give change for a check. Money must be deposited intact (the same form as it was received). Also, you run the risk of the check being NSF and then you are out both the check amount and any change that you have given.

Deposits can only be made through the school bookkeeper to the district depository account**.** ***No personal bank accounts are allowed.***

Assign a single student to maintain all revenue records for your sale.

Assign another student to maintain the sales records of each salesperson (who has what; what has been sold; what has been returned). Use **Form H**, **Fundraiser Check Out Sheets.**

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

PROCEDURES FOR FUNDRAISING

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

PRIOR TO THE SALE:

1. Submit **Form B – Fundraiser/Activity Proposal** to the Student Council requesting permission to conduct a fundraiser. This should be part of the budget process to ensure adequate spending authority for the activity. All fundraising is to be approved by the student council and the school administrator and must also be of a type approved by the school district Board of Directors.

    a. Establish a timetable for beginning and ending dates of the event.

    b. Have your fundraiser placed on the building calendar.

    c. Obtain information on record keeping requirements and sale procedures.

    d. Set the sales prices for each item, be sure to include tax and shipping costs. (See compensatory tax, Section 2.8; sales tax exemptions, Section 2.8.)

2. Select a vendor; fill out a request for a purchase order *before ordering any merchandise*. Quotes are strongly suggested to get the best price. Quotes are required for all purchases of more than $1,500 or for clothing and uniform purchases. See **FORM E, Quotation**. A copy of the purchase order will be returned to you.

    a. Obtain a written agreement with the vendor that all unsold, like new merchandise may be returned for credit. The agreement should also state that any awarding of incentives or prizes will be by the vendor. Otherwise, t*he ASB activity will most likely be billed for these prizes.*

b. List articles to be ordered by catalog number, description, quantity and price.

c. Consideration should be given as to whether or not bid laws apply. Call the district Purchasing or Accounting Office for this information or visit the Business Services website located under District Services on the NKSD website.

3. If you completed **Form B, Fundraiser/Activity Proposal** as part of the budget process (see #1. above), contact your school bookkeeper before you proceed. If not, complete **Form B, Fundraiser/Activity Proposal** now and follow #1 above.

4. When the merchandise is received:

a. Count (inventory) items received matching them against packing slips and your copy of the purchase order.

b. Sign your name as received on the invoice or packing slip.

c. Keep the merchandise secure (locked up) until it is checked out to students.

5. Use **Form G**, **Parental Permission for Fundraising**. This is a ***written*** agreement with students informing them of their responsibility for all products checked out to them. This agreement requires parent authorization as indicated by their signature.

PROCEDURES DURING THE SALE

FUNDRAISERS WITH INVENTORY CHECKED OUT TO STUDENTS:

1. The club advisor or designated students will be responsible for checking merchandise in and out. Use **Form H, Fundraiser Check Out Sheets**. All merchandise not checked out is to remain in a locked secure area. (Extended fundraisers such as school store and pop machine require monthly inventory counts and reconciliation.)

2. Individual student records must be maintained. *Records protect both students and advisor.*

    a. Students receiving product must sign their **individual** check out sheet ***each time*** they receive merchandise.

    b. Students and the advisor must sign their **individual** check out sheet ***each time*** they submit money or when merchandise is returned.

    c. Students should turn money in daily. Advisors must contact students at least weekly and make a notation on the student record that they have done so.

    d. This is an opportune time to perform an instantaneous reconciliation between what has been checked out against what has been turned in, either in money deposited or product returned. **Do not allow student additional product until previous product checkout has been reconciled**.

    e. Inventory Check Out Sheets form the basis of an ASB club's financial record keeping.

3. Deposit funds collected with the school ASB bookkeeper daily using **Form I**, **Deposit Record**. The bookkeeper will verify your deposit total and issue a receipt to you as advisor of the club.

PROCEDURES DURING THE SALE

FUNDRAISERS-ITEMS ARE PRESOLD:

Some fundraisers are sold before the items are ordered (e.g., cookie dough, clothing, magazines, catalog sales, etc.).

1. **Form G, Parental Permission Form** must be received before the student can start selling. Parents may not want the student involved in the fundraiser, so don't make the assumption its okay with the parent. **Do not proceed without a signed permission form**, which will become a permanent part of the fundraiser activity file for review by the auditor. See Procedures After the Sale for more information.

2. Advisor will provide individual order forms or use the forms provided by the vendor.

3. Students should turn in orders daily. Advisor will submit money daily to the ASB bookkeeper.

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

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

PROCEDURES AFTER THE SALE

ALL FUNDRAISERS:

1. **Maintain a fundraiser file**. It should contain:
   a. Copy of the purchase order or procurement card receipt
   b. Copy of the invoice(s) and packing slips
   c. Copy of **Form B**, **Fundraiser Activity Proposal Form**
   d. Copy of **Form G**, **Parental Permission for Fundraising** or Registration forms if applicable.
   e. Copy of **Form H**, **Fundraiser Check Out Sheet**
   f. Deposit receipts and deposit records, **Form I, Deposit Record**
   g. List of unsold merchandise
   h. Receipt from UPS or post office for return of product
   i. Copy of the credit memo OR a copy of the interactivity transfer if another activity 'purchases' your unsold inventory
   j. Copy of **Form B**, **Fundraiser/Activity Final Reconciliation**

2. The final reconciliation shall be submitted to the Student Council for approval and all above documents must be submitted to the ASB Bookkeeper.

FUNDRAISERS WITH INVENTORY CHECKED OUT TO STUDENTS:

1. Verify all student inventory check out sheets for accuracy.

   a. Make a list of students who have not returned product checked out to them and amounts due.

   b. Submit this list to the ASB Bookkeeper for collection.

2. List and count all unsold merchandise; return it to the locked secure area for safekeeping.

   a. Return all unsold product to the vendor for credit. **Do not delay returns**, some merchandise has a 'shelf life'. Sometimes unsold items can be sold to another activity or hold a clearance sale at reduced prices.

b. **Keep records.** Finalize regular sale before beginning clearance sale.

FUNDRAISERS-ITEMS ARE PRESOLD:

1. Advisor will contact all students and collect unused order forms.

WRAPPING UP SALES

Occasionally club fundraisers tend to drag on and on; this is a situation that can create problems for you, your club and school Activities/Principal's office personnel.

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

At sale end, complete **Form B, Fundraiser/Activity Final Reconciliation**, return it to the office **with a list of those students who have not fulfilled their sale obligations**. These are now fines.

Deposit any final money received with the school bookkeeper.
Should a student fail to return items checked out to them or payment for them, schools may (by law) place their name on the school fine list; students will be held accountable for merchandise or money before grades or diplomas may be received or records transferred to other schools should they withdraw.

Make an inventory list; return any unsold merchandise in good condition to the vendor for credit. *Request a credit invoice*. The *inventory list* should also be filed with sale records in the ASB office.

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

Keep detailed records of everything that occurs concerning the sale. Document beginning and ending sale dates at original prices; have separate records for sale dates at clearance prices.

Activity clubs should *not* have to absorb losses due to student negligence.
Fundraising events must show a reasonable profit at conclusion of the sale.

This page is intentionally left blank

TRAVEL

When traveling with an ASB club or activity there are usually costs associated with the travel.

If you are leaving the school facility with students, you will need to fill out the Fieldtrip Authorization Form on the NKSD website (www.nkschools.org/nksdfieldtrip) and submit that along with a roster of students & chaperones attending, itinerary of events, and the NKSD transportation request to the ASB secretary.

If leaving from the school facility, personal vehicles are not an allowed form of transportation. A NKSD van, bus or charter bus will be needed. The transportation department has a transportation request form that needs to be filled out and approved by your Administrator. The form should go through the Office Coordinator for coordination with the transportation department. You can find this form and many other travel related forms on the district website, District Services, Business Services, Travel.

The ASB club/activity will be charged for all transportation costs. It's important to estimate how much you will spend and note it on **Form B, Fieldtrip Authorization Form**.

If traveling out of state) with students, you must first get School Board approval. Obtain the Field Trip Request Form from the Office Coordinator and get approvals AND fill out the Travel Request Form located on the District website, District Services, Business Services, Travel. Both forms will need School Board approval PRIOR to travel. You will need to fill out Form D, Purchase Order Request

With pre-approval by the School Board and the ASB Student Council, the district procurement card (p-card) is available for hotel reservations, airfare, student meals, and other travel related costs. Advisor and coach meals will be reimbursed on a per diem basis per the Federal allowable rates. See the District Travel page located under District Services, Business Services, Travel.

For more information on travel, visit the NKSD website, District Services, Business Services, Travel.

This page is intentionally left blank

Appendix A

Forms/Checklists

Note:

Forms can be found on the NKSD website, Staff resources, Forms, ASB

or

NKHS website, North Kitsap High School High School, Activities, ASB

NKHS ASB Advisor/Coach's Agreement

As an Advisor or Coach at North Kitsap High School, I accept that I have a responsibility to:

- Write, implement and/or execute all elements of the club constitution.
- Provide supervision of students immediately before, during, and after all school sponsored activities.
- Obtain parental permission forms prior to the fundraiser and submit all forms upon completion of fundraiser to the ASB Bookkeeper.
- Plan events that minimize conflicts with other district and building events.
- Develop an annual budget plan including anticipated revenue and expenditures.
- Keep accurate inventory records of all district and school property.
- Follow proper procedures for cash handling and purchasing.
- Follow proper procedures for fundraising, including use of required forms and timely submission to the ASB Bookkeeper.

I acknowledge receipt of the "North Kitsap High School ASB Fund Handbook" and the "PTSA & Booster Club Handbook" and I will comply with both.

I have read the recordkeeping requirements for fundraisers and agree to follow them to ensure that the paperwork is completed as required by the state auditor's office.

_____ _____

Advisor/Coach Signature Date

_____ _____

Printed Name Club/Sport

N.K.S.D. FUNDRAISING ACTIVITY FORM

☐ASB ☐ASB Charitable ☐ General Fund

A. Request for Pre-Approval of Fundraiser (*at least TWO weeks prior to fundraiser)*

School: _____ Group Name: _____ Account #: _____

Proposed Fundraising Activity: _____
Attach a detailed plan of the fundraiser, including flyers & other handouts.

Intended Use of Proceeds: _____
If proceeds are to be used for a fieldtrip, attach your approved fieldtrip form.

Estimated Revenues:$ _____ Estimated Expenses: $ _____

Estimated Revenues-Estimated Expenses=Estimated Profit: _____

Will the fundraiser be held for the benefit of an organization outside the district? Yes No
If *yes*, please attach a copy of the name, address and phone number of the organization.

Dates of the Fundraiser: Start: _____ End: _____

Team/Club Leader (student): _____ *(Signature & Date)* ASB Bookkeeper (Staff): _____ *(Signature & Date)*

Coach/Club Advisor (staff): _____ *(Signature & Date)* Principal's ***Pre-Approval***: _____ *(Signature & Date)*

Student Leadership (student): _____ *(Signature & Date)* Activity Coordinator: _____ *(Signature & Date)*

B. Steps Following Approval: *Request must be approved BEFORE event can take place.*

1. Send Copy of "Pre-Approval of Fundraiser" to District Accountant via district mail or fax
2. Order all needed materials or supplies with a requisition through the Office Mgr/ASB Secretary. If applicable, **reference a resale certificate on the purchase order and mail a copy of the certificate with the purchase order to the vendor.**
3. If needed, complete a Contract with vendor after obtaining requisition approval.
4. Request a cash-box from the office manager *(if needed)*.
5. Conduct fundraiser, monitoring all cash and goods. Inventory should be kept for goods being sold.
6. Obtain appropriate record keeping forms from Office Mgr./ASB secretary *(all forms must accompany money)*.
7. Turn all money **INTACT** into Office Mgr./ASB secretary for deposit. **Do not take expenses from money collected.**

C. Accounting Summary of Fundraiser

1.	Anticipated Revenue *(amount you should have collected based on actual sales)*:		$
2.	Total Actual Revenue Received		$
3.	Total Cost of Goods Sold *(your cost for items sold)*	$	
4.	Other Expenses *(decorations, supplies, etc.)*	$	
5.	Total Expenditures		$ *(line 3 plus line 4)*
6.	Net Profit *(loss)*		$ *(line 2 less line 5)*

RECAP SUMMARY: Explain the school's plan for the disposition of unsold items, items lost or why you made more or less than anticipated. What ideas do you have for next time?

D. Final Approval of Reconciliation

I hereby certify that the above accounting information is complete and accurate:

Team/Club Leader (student): _____ *(Signature & Date)* ASB Secretary (staff): _____ *(Signature & Date)*

Coach/Club Advisor (staff): _____ *(Signature & Date)* Principal: _____ *(Signature & Date)*

ASB Coordinator: _____ *(Signature & Date)* Student Leadership (Student): _____ *(Signature & Date)*

Once Completed: Copies to the following:
Original Office Mgr/ASB secretary Copy: ASB Group/Activity Copy: District ASB Accountant

NKHS FUNDRAISING CHECK-LIST

_____ Is this type of fundraiser approved by School Board Policy

_____ Before holding a fundraiser, each club/class or athletic activity must fill out **Form B, Fundraiser/Activity Proposal & Final Reconciliation Form** (the price of items need to be an even dollar amount). Donated items need a donation form filled out by the person donating the items. **Form H, NKSD Donation Agreement.**

_____ Submit the completed **Form B, Fundraiser/Activity Proposal** to the ASB for approval (noted in the minutes) **before** any purchase requisitions can be signed by the student treasurer.

_____ After approval, complete and submit a NKHS ASB Requisition for Purchase to Chris Franklin and he will turn it in the ASB to be approved by Student Council. Do not order merchandise before a purchase order number has been issued to you.

_____ A club advisor needs to be present at the club booth during the entire time the club is selling items.

_____ Have all students/parents complete **Form G**, **Parental Permission for Fundraising** if they will be handling money or have inventory checked out to them. Keep forms on file and submit to ASB Bookkeeper upon completion of fundraiser.

_____ Always maintain adequate records when collecting money.

_____ Keep track of inventory sold by using a Master Receipt Log for items under $15.00 or a Receipt Book if items are $15.00 or more. Specify the number of inventory on the Master Receipt Log at the beginning of the event.

_____ The club advisor is required to have students sign for the inventory that has been checked out to them. Record all student product/merchandise transactions on **Form H**, **Fundraiser Check Out Sheets**. This will avoid any questions about whether or not a student is responsible for merchandise after the sale ends.

FUNDRAISING CHECK-LIST (Continued)

_____ Assign a single student to maintain all revenue records for your sale. Assign another student to maintain the sales records of each salesperson (who has what; what has been sold; what has been returned).

_____ Students must either sell items and turn in money collected ***or*** return undamaged items *at completion of the sale*. Otherwise, the student will be obligated to pay the amount of lost or stolen product.

_____ Whenever possible, return unsold merchandise to the company for credit.

_____ Fill out a Deposit Record form and make daily deposits via the ASB Bookkeeper.

_____ Fill out and finish **Form B, Fundraiser/Activity Final Reconciliation** and submit it to the ASB Bookkeeper.

_____ Turn in invoices and packing slips to the ASB Bookkeeper so that payment may be made in a timely manner.

_____ A food handler's permit is required for clubs selling unpackaged food items. A permit from the Health Dept. may also be required.

Make copies for your records!

North Kitsap High School Requisition for Purchase

Fill in all Yellow Highlighted Areas

Vendor:	
Address:	
Phone:	
FAX:	

Date need by:

Date:

Form of Payment

☐ Purchase Card
☐ Credit Card
☐ Check

Originator:	
Sport/Club Name:	
Account Number:	

ITEM NO	QTY	UNIT (ea., box)	DESCRIPTION	UNIT PRICE	EXT. COST
1					$0.00
2					$0.00
3					$0.00
4					$0.00
5					$0.00
6					$0.00
7					$0.00
				Sub Total	$0.00
				Tax	$0.00
				Shipping	
				TOTAL	$0.00

Order of Signatures before purchasing

1. Advisor's/Coach's Signature	Date
2. Club/Sport Student Signature	Date
3. Athletic Director/Activities Coordinator Signature	Date
4. Student Budget Advisory Team	Date
5. Administrators Signature	Date

Quotation Form

North Kitsap High School
1780 NE Hostmark St.
Poulsbo, WA 98370

Instructions:

1. Compare like items and quantities only
2. Contact an actual person for quote
   (No internet or catalog prices)
3. Include all costs before tax
   (exclude tax for comparison purposes)
4. Check the box of the vendor awarded sale
5. Attach a copy of quote form to PO req in Wespac

Originator Name _____

School/Dept. _____

	Vendor #1	Vendor #2	Vendor #3
Vendor Name:			
Representative's Name[2]:			
Date Quoted:			
Phone Number:	( )	( )	( )
Fax Number:	( )	( )	( )
Delivery Date Requested:			

Qty	Unit	Make/Model #	Description	Vendor #1 Price Per unit	Vendor #1 Price Extension	Vendor #2 Price Per unit	Vendor #2 Price Extension	Vendor #3 Price Per unit	Vendor #3 Price Extension
					$0.00		$0.00		$0.00
					$0.00		$0.00		$0.00
					$0.00		$0.00		$0.00
					$0.00		$0.00		$0.00
					$0.00		$0.00		$0.00
			Subtotal[4] (check the box on lowest quote)	☐	$ -	☐	$ -	☐	$ -
			Admin Fee/Other Costs				$ -		$ -
			Actual Shipping Costs				$ -		$ -
			Grand Total[3]		$ -		$ -		$ -

(For comparison purposes. Total does not include tax)

Contract for Personal Services

North Kitsap School District
18360 Caldart Avenue Northeast, Poulsbo, WA 98370-8775
(360) 779-8706

6220F

Contract for Services

Vendor: _____

Address: _____

_____

Phone: _____

Fax: _____

THE FOLLOWING INFORMATION MUST BE PROVIDED ON EVERY CONTRACT SUBMITTED

1. Washington State UBI No. _____

If you do not have a Washington State Business License Number (UBI), do you certify that your gross income from all business activities taxable under chapter 82.04 RCW (business and occupation tax), is less than twelve thousand dollars per year in Washington state and you are not providing installation services?

☐ Yes ☐ No

and

2.a. Federal Tax ID No. _____

or,

2.b. Social Security No. _____

(Vendor name must be as shown on card.)
Attach a copy of S.S. card

District & Administrator Use Only

Budget Code _____

Budget Authorization _____

Purchase Order # _____

Is this person working with or around children in an unsupervised capacity? Yes ☐ No ☐
(If yes, they are required to be fingerprinted and undergo an FBI criminal history check.)

Are you incorporated? ☐ Yes ☐ No

Are you bonded? ☐ Yes ☐ No

The above individual or company agrees to furnish to North Kitsap School District the following services:

_____

Contract beginning date _____ ending date _____ Contract amount $ _____

Acceptance of Contract

NOTICE TO VENDOR:

- Vendor agrees by signature of contract that services are not to begin until approved purchase order has been issued. As part of this agreement between North Kitsap School District and the vendor, it is agreed that payment for services satisfactorily rendered, shall be mailed to the vendor within sixty days of receipt of a properly completed invoice. All invoices must reference the purchase order number.
- All vendors also certify that they are an independent contractor/consultant and not an employee of the district. Therefore, the school district is not responsible for any liability regarding worker compensation statutes.
- The contractor/consultant ensures the North Kitsap School District that its agency/labor union will comply with all state and federal guidelines and/or regulations. Therefore, all applicants seeking employment opportunities will be considered and will not be discriminated against on the basis of race, creed, color, national origin, age, gender, sexual orientation, religion, marital status, or disabilities (for qualified individuals.) This is in accordance with Title VII of the 1964 Civil Rights Act, 1973, as amended; and Title IX/RCW 28A.640 of the Education Amendments of 1972, as amended.
- North Kitsap School District has a no smoking policy, RCW 28A.210.310.
- We are a public agency and require prevailing wage statements.
- We require a Certificate Of Insurance if you are doing installation work.

ORIGINAL SIGNATURES (NO COPIES) PLEASE BEFORE PROCESSING

_____
Vendor's Signature Date

_____
ASB Student's Signature Date

_____
School/Dept. Administrator's Signature Date

_____
Asst. Superintendent of Human Resource's Signature Date
(if no UBI number)

_____
Director of Finance Signature Date

Financial Services 9/21/09

PARENTAL PERMISSION FOR FUNDRAISING

Date _____ School _____

Dear Parent:

The _____ Club is planning to sell _____ as a fundraiser to support activities. Certain guidelines are necessary and I ask that you read this carefully and review it with your son or daughter before the sale begins.

1. Your student will have total responsibility for the product. If it is lost or stolen, he or she will be obligated to pay that amount.

2. Merchandise should never be left in lockers or unattended in classrooms.

3. It is not necessary for a student to carry boxes of merchandise with them during the school day. It is suggested that students pick up the product from me toward the end of the school day.

4. It is also recommended that the student carefully count all merchandise that is checked out to them prior to signing for the product.

5. Full credit will be given to the student for any unopened merchandise returned to me *by completion of the sale.*

6. Either merchandise checked out to the student or the appropriate amount of money ***must*** *be returned to me by the end of the sale.*

7. **Money collected should be turned in exactly as collected. Please do not deposit to a personal account and write a check for the total amount.**

Sincerely,

Club Advisor

I have read the above sale guidelines and agree to allow my son/daughter to participate in the fundraiser.

_____	_____	_____
(Parent Signature)	(Student Signature)	(Date)
_____	_____	_____
(Parent Printed)	(Student Printed)	(Date)

North Kitsap High School
Fund Raising Inventory Check-Out Sheet

Name: _____

Student and Advisor must sign each time product is checked out, money is turned in, product is returned or fine is placed on student's account.

PRODUCT CHECKED OUT

			A	B	C		
Date	Student Signature for Product Checked Out	Advisor Signature	# of Product Checked Out	Unit Price of Product	$ Amt of Product Checked Out A x B = C		
		TOTAL					

PRODUCT SOLD/MONEY TURNED IN

			D	E	F	G	H
Date	Student Signature for Product Sold/Money Turned In	Advisor Signature	# of Product Sold	Unit Price of Product	$ Amt of Sold Product Student Should Turn In D x E = F	Actual $ Amt of Sold Product Turned In	Total Owed for Sold Product F - G = H
		TOTAL					

PRODUCT RETURNED

			I	J	K		
Date	Student Signature for Product Returned	Advisor Signature	# of Unsold Product Returned	Unit Price of Product	$ Amt of Product Returned I x J = K		

PRODUCT NOT RETURNED

			L	M			N
Date	Student Signature for Product NOT Returned/ Fine on Account	Advisor Signature	# of Unsold Product NOT Returned	Unit Price of Product			Total Owed for Unsold Product Not Returned L x M = N

Note: (1) # of Sold Product + Returned Product + Not Returned should equal the # of Product Checked Out.
(2) Submit the Check-Out Sheet to the ASB Bookkeeper so any fines can be placed on the student's account.

TOTAL OWED (H+N)

North Kitsap High School
FUND RAISERDEPOSIT RECORD

FUNDRAISER _____ **DATE** _____

CLUB NAME _____ **ACCT #** _____

LOCATION OF SALE _____

GROSS PROFIT

ITEMS SOLD:	**# SOLD**	**PRICE**	**TOTAL**
		TOTAL SALES	

CASH COUNT SHEET

	X $100	=			X 1.00	=	
	X $50	=			X 0.50	=	
	X $20	=			X 0.25	=	
	X $10	=			X 0.10	=	
	X $5	=			X 0.05	=	
	X $1	=			X 0.01	=	
	Total Currency				Total Coins		

Total Currency _____

Total Coins _____

Less Starting Change _____

Counted By _____

Counted By _____

Cash to Deposit _____

ASB Bookkeeper _____

Checks to Deposit _____

Total Deposit $ _____

* If ± $5.00 document the reason.

Less Total Sales _____

Cash Over/Short* _____

Daily Ticket Sales Form

SCHOOL_____ EVENT_____
DATE_____

ADULT TICKETS:

CASH SUMMARY

A. ENDING NUMBER _____

B. BEGINNING NUMBER _____
TOTAL SOLD (A-B)
_____@_____ =
_____

STUDENT TICKETS:

C. ENDING NUMBER _____
D. BEGINNING NUMBER _____
TOTAL SOLD (C-D)
_____@_____ =
_____

CHECKS		
$100.00 X		
50.00 X		
20.00 X		
10.00 X		
5.00 X		
1.00 X		
.50 X		
.25 X		
.10 X		
.05 X		
.01 X		
OTHER		
CASH TOTAL		

OTHERS: _____

E. ENDING NUMBER _____
F. BEGINNING NUMBER _____
TOTAL SOLD (E-F) _____

TOTAL TICKET VALUE = _____
_____

TOTAL CASH _____
LESS BEGINNING CHANGE FUND _____
NET RECEIPTS _____
TICKET SELLER

SIGNATURE_____

OVER_____ SHORT_____

EXPLANATION_____

* Please submit this completed form to the Superintendent's Office for Board action.

NKSD DonationForm

North Kitsap School District
REQUEST FOR ACCEPTANCE OF GIFTS

Policy 6114F
FINANCIAL MANAGEMENT, Gifts

Date: _____ **Accepted by** _____ **School Receipt#** _____

School/Department/Program Receiving gift: _____

Budget Code to be credited: _____ **Business Office Receipt#** _____

GF or ASB *(Please circle)*

Nature of gift: **Cash amount donated:** **$**_____.____ **OR**

Description of gift & cash value: **$**_____.____ **(determined by donor)**

(Gifts for the purchase of supplies/equipment must include cost of installation by licensed contractor or agreement by the Maintenance Department to provide installation)

Description: _____

(The following information must be provided) **Person/Organization Donating Gift** *--Please print*

Name of Person Responsible: _____

Business/Organization: _____

Mailing Address: _____

City _____ **State** _____ **Zip Code** _____ **Phone: (** ____ **)** _____

APPROVAL(S):

Principal/Program Manager Approval: _____ **Date:** _____
(Required for all donations)

Technology Approval _____ **Date:** _____
(Required for all donations of computers, printers and software to comply with District Standards)

Capital Projects Approval _____ **Date:** _____
(Required for all donations that require installation and/or maintenance of supplies/equipment on District property)

Facilities/Maintenance Approval _____ **Date:** _____
(Required for all donations that require installation and/or maintenance of supplies/equipment on District property)

Please note: Attach transmittal forms, backup material or letters from individuals/organizations donating gifts. We would also appreciate a copy of any thank you letter that was written by your building.

All donations given to the North Kitsap School District must have a donation form submitted to the business office. This includes all Booster or PTA/PTSA parent group donations.

SAMPLE ASB CONSTITUTION AND BY-LAWS

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 _____ High School Student Council.

Article 2. Purpose

The principle purpose of this organization shall be to:

Section A. Unify all student organizations under one general contract.

Section B. Aid in the Administration of 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. To promote, in all ways, the best interests of the school.

Section F. To encourage student involvement and enthusiasm in all school activities.

Section G. To discuss and settle disputes which arise between organizations and activities.

Article 3. Student Council shall have powers to:

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

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

Section B. Grant charters to clubs and organizations.

Section C. Investigate and report on matters referred to it 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 ninth, tenth, eleventh and twelfth grades and the members of the faculty of those grades.

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

Section C. The executive council shall consist of the following:

- President
- Vice President
- Treasurer
- Secretary

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

Section C. Duties of the ASB Secretary:

- To keep accurate and up-to-date minutes of all regular and special student council and executive meetings.

- To make copies of the minutes for all members of Student council and the faculty office.
- To be responsible for all correspondence from student council and the faculty.
- To supply members with the agenda prior to meetings.

Section D. Duties of the ASB Treasurer:

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

Section E. Duties of Homeroom Representatives:

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

Article 6. Student Council Positions

Section A. Major Officers:

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

Section B. Intermediate Offices:

- Class Officers.
- Interhigh representative.

Section C. Minor Offices:

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

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

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

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

Article 7. Eligibility of Student Council Members

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

Section B. Requirements for all Student Council Members during their period of service shall be: Section 1. President, Vice President, Secretary and Treasurer must be Juniors or Seniors while holding the office.

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

Article 8. Jurisdiction over Vacant Offices

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

Section B. Any student who drops below the required GPA shall be suspended form 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:

- New major officers will be appointed by Student Council.
- Intermediate and minor officers will be re-elected by the group they represent.

Article 9. ASB Card

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

Article 10. Voting

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

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

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

Article 11. Meetings

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

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

Article 12. Elections

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

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

Section C. Appointed officers include:

5. Treasurer is chosen by the faculty and confirmed by the principal.
6.

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

Signatures of Intended Members/Date Signed

Signature of President of District Board of Directors/Date Signed

SAMPLE CONSTITUTION AND BYLAWS OF AN ASB CLUB

CONSTITUTION OF THE _____CLUB OF _____ SCHOOL

Preamble

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

Article 1. Name of Organization

Section A. It is resolved that the name of this organization shall be the _____ Club of _____High School.

Article 2. Purpose

The purposes of this organization shall be to:

Section A.

1. To create _____.
2. To achieve _____.

Section B.

1.
2.

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:

1.
2.

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:

Appendix B

LEGAL

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

28A.325.010 Fees for optional noncredit extracurricular events -- Disposition.

28A.325.020 Associated student bodies -- Powers and responsibilities affecting.

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

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

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

[1974 ex.s. c 8 § 1. Formerly RCW 28A.58.030.]

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

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

[1977 ex.s. c 170 § 1; 1975 1st ex.s. c 284 § 1. Formerly RCW 28A.58.113.]

Notes: Severability -- 1975 1st ex.s. c 284: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of its provisions to other persons or circumstances is not affected." [1975 1st ex.s. c 284 § 4.]

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

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

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

[1984 c 98 § 1; 1975 1st ex.s. c 284 § 3; 1973 c 52 § 1. Formerly RCW 28A.58.115.]

Notes: Severability -- 1975 1st ex.s. c 284: See note following RCW 28A.325.010.

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

(1)(a) There is hereby created a fund on deposit with each county treasurer for each school district of the county having an associated student body as defined in RCW 28A.325.020. Such fund shall be known as the associated student body program fund. Rules adopted by the superintendent of public instruction under RCW 28A.325.020 shall require separate accounting for each associated student body's transactions in the school district's associated student body program fund. (b) All moneys generated through the programs and activities of any associated student body shall be deposited in the associated student body program fund. Such funds may be invested for the sole benefit of the associated student body program fund in items enumerated in RCW 28A.320.320 and the county treasurer may assess a fee as provided therein. Disbursements from such fund shall be under the control and supervision, and with the approval, of the board of directors of the school district, and shall be by warrant as provided in chapter 28A.350 RCW: PROVIDED, That in no case shall such warrants be issued in an amount greater than the funds on deposit with the county treasurer in the associated student body program fund. To facilitate the

payment of obligations, an imprest bank account or accounts may be created and replenished from the associated student body program fund. (c) The associated student body program fund shall be budgeted by the associated student body, subject to approval by the board of directors of the school district. All disbursements from the associated student body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the associated student body. Notwithstanding the provisions of RCW 43.09.210, it shall not be mandatory that expenditures from the district's general fund in support of associated student body programs and activities be reimbursed by payments from the associated student body program fund.

(2) Subject to applicable school board policies, student groups may conduct fund-raising activities, including but not limited to soliciting donations, in their private capacities for the purpose of generating nonassociated student body fund moneys. The school board policy shall include provisions to ensure appropriate accountability for these funds. Nonassociated student body program fund moneys generated and received by students for private purposes to use for scholarship, student exchange, and/or charitable purposes shall be held in trust in one or more separate accounts within an associated student body program fund and be disbursed for such purposes as the student group conducting the fund-raising activity shall determine: PROVIDED, That the school district shall either withhold an amount from such moneys as will pay the district for its direct costs in providing the service or otherwise be compensated for its cost for such service. Nonassociated student body program fund moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution. Notice shall be given identifying the intended use of the proceeds. The notice shall also state that the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purpose. "Charitable purpose" under this section does not include any activity related to assisting a campaign for election of a person to an office or for the promotion or opposition to a ballot proposition.

[2000 c 157 § 2; 1990 c 33 § 340; 1984 c 98 § 2; 1982 c 231 § 1; 1977 ex.s. c 160 § 1; 1975 1st ex.s. c 284 § 2. Formerly RCW 28A.58.120.]

Notes: Findings -- Intent -- 2000 c 157: "The legislature finds that current law permits associated student bodies to conduct fund-raising activities,

including but not limited to soliciting donations, to raise money for school sports programs and school clubs. However, students also want to conduct fund-raising activities for charitable causes, such as to fund scholarships and student exchange programs, assist families whose homes have been destroyed, to fund community projects, and to rebuild the Statue of Liberty.

The legislature further finds that current law is not clear how student groups may raise funds for charitable purposes, whether proceeds from any fund-raising activities can be used for charitable purposes or only donations may be used for charitable purposes, and whether recipients must be "poor or infirm." This has resulted in considerable confusion on the part of students regarding what type of fund-raising is permissible when funds are raised for charitable purposes by student groups. It is the intent of the legislature to allow students to broaden the types of fund-raisers that they may conduct for charitable purposes in their private nonassociated student body capacities, and ensure that these funds will be separate from student body funds to avoid constitutional issues pertaining to the gifting of public funds." [2000 c 157 § 1.]

Severability -- 1982 c 231: "If any provision of this amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 c 231 § 2.]

Severability -- 1975 1st ex.s. c 284: See note following RCW 28A.325.010.

Establishment of associated student body fund: RCW 28A.320.330.

This page is intentionally left blank

392-138-003	Authority.
392-138-005	Purposes.
392-138-010	Definitions.
392-138-011	Formation of associated student bodies required.
392-138-013	Powers -- Authority and policy of board of directors.
392-138-014	Accounting procedures and records.
392-138-017	Segregation of public and private moneys.
392-138-018	Petty cash funds.
392-138-019	Compliance with bid law required.
392-138-021	Title to property -- Dissolution of associated student body or affiliated group.
392-138-105	Fees optional noncredit extracurricular events.
392-138-110	Associated student body public moneys -- Associated student body program budget.
392-138-115	Associated student body public moneys -- Deposit and investment.
392-138-120	Associated student body public moneys -- Imprest bank checking account.
392-138-125	Associated student body public moneys -- Disbursement approval -- Total disbursements.
392-138-130	Associated student body public moneys -- League and other joint activities.
392-138-200	Nonassociated student body private moneys.
392-138-205	Nonassociated student body private moneys -- Deposit and investment.
392-138-210	Nonassociated student body private moneys -- Disbursement approval -- Total disbursements.

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-003, filed 7/25/01, effective 8/25/01. Statutory Authority: 1990 c 33. 90-16-002 (Order

18), § 392-138-003, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.58.115. 84-13-025 (Order 84-15), § 392-138-003, filed 6/13/84.]

392-138-005 Purposes.

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

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-005, filed 7/25/01, effective 8/25/01. Statutory Authority: 1990 c 33. 90-16-002 (Order 18), § 392-138-005, filed 7/19/90, effective 8/19/90; Order 4-76, § 392-138-005, filed 3/4/76, effective 7/1/76.]

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 fund-raising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.
(6) "Associated student body governing body" means the student council, student activities board, or other officially recognized group of students appointed or elected to represent the entire associated student body within a school in accordance with procedures established by the board of directors of the school district.
(7) "Trust fund" means a fund used to account for assets held by the district in a trustee capacity for the specific purpose designated by the fund-raising group and described in the notice provided to donors prior to the fund-raising event. Such moneys must be accounted for separately from associated student body public moneys.
(8) "Held in trust" means held as private moneys either within a separate account within the associated student body fund or in a trust fund to be disbursed exclusively for an intended purpose.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-010, filed 7/25/01, effective 8/25/01. 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.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-011, filed 7/25/01, effective 8/25/01.]

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), RCW 36.22.090 (Warrants of political subdivisions), and chapter 28A.505 RCW (School district budgets);
(b) Approve the constitution and bylaws of each district associated student body and establish policies and guidelines relative to:
(i) The identification of those activities which shall constitute the associated student body program;
(ii) The establishment of an official governing body representing the associated student body;
(iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body moneys; and
(iv) The designation of the primary advisor to each associated student body and the authority of the primary advisor to designate advisors to the various student subgroup organizations affiliated with an associated student body;
(c) Assign accounting functions, or portions thereof, to the school building level to be performed by a designated representative of an associated

student body or centralize the accounting functions at the district central administrative office level;
(d) Provide for the participation of the associated student body or bodies of the school district in the determination of the purposes for which associated student body public moneys and nonassociated student body private moneys if held as private moneys within the associated student body fund shall be budgeted and disbursed; and
(2) If the district permits students to conduct fund-raising activities and solicitation of donations in their private capacities, they shall establish policies to permit such activities and the allowable uses of such moneys. The board policy and/or procedures must include the approval process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-013, filed 7/25/01, effective 8/25/01.]

392-138-014 Accounting procedures and records.

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

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-014, filed 7/25/01, effective 8/25/01.]

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

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

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-017, filed 7/25/01, effective 8/25/01.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-018, filed 7/25/01, effective 8/25/01.]

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: RCW 28A.325.020. 01-16-078, § 392-138-019, filed 7/25/01, effective 8/25/01.]

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

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

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-021, filed 7/25/01, effective 8/25/01.]

392-138-105 Fees optional noncredit extracurricular events.

The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: Provided, That in so establishing such fee or fees, the district shall adopt policies for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the

entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees. An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event.

The board of directors shall adopt policies which state that:
(1) Attendance and the fee are optional; and
(2) The district will waive and reduce fees for students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees.

Fees collected pursuant to this section shall be designated as associated student body public moneys and shall be deposited in the associated student body program fund of the school district. Such funds may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the public activities and programs of associated student bodies.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-105, filed 7/25/01, effective 8/25/01.]

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

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

chapter 28A.505 RCW regarding emergency expenditures or budget extensions. The budget as approved shall constitute an appropriation and authorization for the disbursement of funds for the purposes established in the budget.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-110, filed 7/25/01, effective 8/25/01.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-115, filed 7/25/01, effective 8/25/01.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-120, filed 7/25/01, effective 8/25/01.]

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

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

organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body;
(5) Warrants shall not be issued in excess of the moneys on deposit with the county treasurer in the associated student body program fund; and
(6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-125, filed 7/25/01, effective 8/25/01.]

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).

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-130, filed 7/25/01, effective 8/25/01.]

392-138-200 Nonassociated student body private moneys.

The board of directors of a school district may permit student groups to raise moneys through fund-raising or solicitation in their private capacities when the following conditions are met:
(1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fund-raising permitted. School board policy includes provisions to ensure appropriate accountability, including

prompt deposit, holding the moneys in trust, and disbursement only for the intended purpose of the fund-raiser;
(2) Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition;
(3) Prior to solicitation of such funds notice is given. Such notice identifies the intended purpose of the fund-raiser, further it states the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes;
(4) The school district withholds or otherwise is compensated an amount adequate to reimburse the district for its direct costs in handling these private moneys; and
(5) WAC 392-138-205 applies to moneys received, deposited, invested, and accounted for under this section.

Nonassociated student body private moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution.

WAC 392-138-035 shall apply to moneys received, deposited, invested, expended, and accounted for under this section.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-200, filed 7/25/01, effective 8/25/01.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-205, filed 7/25/01, effective 8/25/01.]

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.

[Statutory Authority: RCW 28A.325.020. 01-16-078, § 392-138-210, filed 7/25/01, effective 8/25/01.]

This page is intentionally left blank

STATE of WASHINGTON SECRETARY of STATE

Charities Program • 801 Capitol Way South • PO Box 40234 • Olympia, WA 98504-0234

Phone: 360-753-0863 • Fax: 360-664-4250 • E-mail: charities@secstate.wa.gov

Summary of the Registration Requirements of the

WASHINGTON STATE CHARITABLE SOLICITATIONS ACT

(Chapter 19.09 RCW)

CHARITABLE SOLICITATIONS DEFINED

A charitable solicitation is an oral or written request for money, property, or anything of value, if the request includes an appeal for a charitable purpose. An offer to sell property, goods, or services, is also a charitable solicitation if the name of a charity is used, or any implication is made that part of the proceeds from the sale will benefit a charitable purpose or be donated to charity.

ORGANIZATIONS AFFECTED

Charitable Organizations: Any entity which, to support a charitable activity, solicits contributions from the public must register with the Secretary of State, unless otherwise exempted. Charitable Organization renewals are due annually no later than eleven months after the end of the organization's fiscal or accounting year. Registration under the Charitable Solicitations Act is separate from, and in addition to, documents required by the state corporate law or by the US Internal Revenue Service. The filing fee for a new registration is $20.00; renewals are $10.00.
Branches, chapters and affiliates of an organization may choose to either file separately or combine their financial information into one application.
Commercial Fundraisers: Any entity which, for compensation or other consideration, directly or indirectly solicits or receives contributions for or on behalf of any Charitable Organization or charitable purpose. Commercial Fundraiser renewals are due annually, no later than the fifteenth day of the fifth month after the end of their fiscal year. All Commercial Fundraiser must obtain a $15,000 surety bond. The filing fee for a new registration is $250.00; renewals are $175.00.
Commercial Coventurer: Any entity which is primarily engaged in the making of sales of goods or services for profit, and who represents to the public that a portion of the sales price, a certain sum of money, or some other thing of value will be donated to a named charitable organization if they purchase said goods or services. The filing fee for a new registration is $20.00; renewals are $20.00.
Fundraising Service Contract Registration Form: Charitable Organizations contracting for fundraising services with a Commercial Fundraiser or Commercial Coventurer must submit a Fundraising Service Contract Registration Form, a copy of the written contract, and the $10.00 filing fee with the Secretary of State prior to the start of any campaign.

ORGANIZATIONS EXEMPT FROM REGISTRATION

The statute exempts religious and political activities from the definition of "charitable activity". Those activities (1) under the direction of a religious organization entitled to tax exempt status for religious purposes; or (2) subject to the reporting requirements of the Washington State Public Disclosure Act or the Federal Elections Campaign Act are not subject to the Charitable Solicitations Act. An organization's sole purpose must be religious to claim exemption from registration; other purposes or activities may require

registration under the Act.
In addition, organizations raising less than $25,000 in an accounting year are exempt if all activities of the organization are carried out by people who are unpaid for their services. The use of a Commercial Fundraiser is considered a paid service and therefore cannot be considered “exempt”.

Charitable Organizations that are exempt from registration are encouraged to file an Optional Statement for an Exempt Organization with the Secretary of State. Summary of Registration Requirements/Rev 8/05

References:

www.nkschools.org/nkhs

www.wasbo.org