

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

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# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Audit Issues

#### 1. Does the auditor's office have an audit template that districts can audit to?

- We audit to District policy and/ or the WASBO manual (if the manual has been adopted as policy).
  - [Internal Controls Checklist Grades K-12](#)

#### 2. How do we transfer records to the state archives?

- The Secretary of State has a great informational website that discusses how to transfer the different types of records to the Archives Division. Here is the link:  
<https://www.sos.wa.gov/archives/recordsmanagement/how-to-transfer-archival-records.aspx>

#### 3. Are auditors going back 1 year, 2 years, 3 years...how far back?

- Most districts have an annual audit, and the auditors would look at the prior fiscal year. In some smaller districts they only have an audit every three years. In this case, the auditors would review the prior three fiscal years.

#### 4. How are the audit teams expecting to see this virtual meetings and email confirmation? I believe it will need to be documented so maybe looking for guidance on how to best document virtual meetings.

- The meeting minutes and authorization should still follow normal district procedures. The only difference is the electronic process, but the final meeting minutes and authorizations should still follow the normal process you have used in the past.

#### 5. Who is liable in the event of an audit finding missing information from the records?

- The School District and Board of Directors have the ultimate liability. However, employees who do not follow district policy and procedures can be held accountable by the district for not following protocol. There could be personnel actions taken by the district, depending on the severity of the issue.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Budget

- 1. We allow clubs to borrow capacity from clubs that did not use all of theirs. What is your opinion on that?**
  - Clubs can borrow capacity from other clubs if you work through the District office to ensure you don't exceed the District's budgeted expenditure capacity.
- 2. The problem some of the coaches have are a opportunity comes up after they create their budget. How do you address a scenario where they have an opportunity like this? You cannot say miscellaneous fundraisers.**
  - Most districts build in extra capacity to the budget for the unexpected. Just work with the District office to ensure your fundraiser will not exceed the budgeted expenditure capacity.
- 3. Is it possible to do budget amendments after the fact?**
  - No, the budget cannot be amended without working with your Fiscal office. The expectation is that extra capacity is built into the budget to accommodate for opportunities that may come up.
- 4. Could you explain the difference between budget capacity and fund balance?**
  - **Budget:** Plan to use estimated revenue and estimated expenditures to achieve goals and objectives of the organization/club/activity.  
**Fund Balance:** Resources currently available to meet the obligations of the club or activity. Think of it as the available bank balance. Be sure to deduct any purchase orders or other obligations not paid.
- 5. Can we build in extra capacity for spending by leaving space for unforeseen fundraisers?**
  - Building extra capacity space is always good within reason. Be able to justify the capacity amount if you are asked.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

6. How should interschool transfers be depicted in the budget? For instance, gate sales are receipted into the General Athletics account and then funds are transferred from that account to the sports accounts as allocations to pay for equipment. Do we count the revenue being receipted into Athletics General AND the "revenue" (transfer in) going into the sports accounts?
- Yes, you should show the gate receipts as revenue in the appropriate account. Then you would note a transfer out of gate receipts and a transfer into General Athletics for budgeting purposes.
7. We had sports with negative balances that athletics bailed out to zero their account; Could general ASB help with that?
- The General Student Body account can transfer funds to ASB Clubs and Athletic accounts to keep them from having a negative fund balance. You need to consider if this will be a loan and analyze why they are in a negative fund balance position. The transfers should be approved by the Student Council and documented in the meeting minutes.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Constitutions

**1. If we have clubs that do not use ASB Monies, do they still need a club constitution?**

- If the club is participating in ASB activities (Cultural, Athletic, Recreational, Social) the club should have a constitution. It defines the purpose of the club, membership, eligibility etc. Constitutions aren't just for clubs collecting money. It's more about the purpose and membership of that club.

**2. We designate "Level 2 Clubs" which do not spend \$ (Some schools call them interest groups). Do they need constitutions?**

- Every club should have a constitution. It defines the purpose of the club, membership, eligibility etc. Constitutions aren't just for clubs collecting money. It's more about the purpose and membership of that club.

**3. Should the treasurer have the ability to be appointed be part of every school's constitution?**

- We may need more clarification on this question. The Executive Council should have oversight of the constitutions. But each club is responsible for creating their own constitution and keeping it updated.

**4. How often are the constitutions supposed to be approved?**

- The initial (first time) Constitution should be approved by the student council and the school Board Directors. Note the approval in the meeting minutes. Each year it's best practice to have the student council review the constitution. This helps new members understand the constitution. The only time the constitution needs another approval is if any changes/updates are made. It then requires the same process as the initial approval. Both student council and school board directors approve, and it's recorded in meeting minutes for both.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### 5. How long do constitutions need to be kept for?

- Forever, constitutions are a permanent record.

### 6. Does the school board have to approve changes to the constitution?

- Yes, any changes to the school constitution require school board approval.

### 7. Does each club need a constitution (like Drama, Speech, FCCLA, etc.)? Or just the school ASB?

- Yes, each club should have a constitution. The club constitution establishes the purpose, membership, duties, eligibility of the club. It also outlines what to do if the club dissolves. Club constitutions are a permanent record and should always be kept for historical purposes.

### 8. Do we need to change the constitution to allow virtual meetings and electronic approvals?

- Does the current constitution have specific language regarding in-person meetings? Or is the meeting language vague and does not specify how the meeting will take place? The same thing goes for approvals. Electronic signatures are allowed, so if your constitution doesn't need to be changed due to specific language, then you should be fine. It just depends on how specific your current constitution is written.

### 9. Do you need board approval for a new constitution before you can conduct elections?

- When the constitution is new or modified it requires student council and school board approval before it becomes effective.

### 10. How would we outline virtual elections in our constitution? I'm sure we don't have it in there already. Is there a sample we can work from?

- In the elections section of the school constitution you need to state how ballots will be collected. There could be several options including in-person or electronic. Just make sure the process is clear on how ballots will be collected and counted. Election results need to be kept for 6 years, so make sure you have a process in place for records retention.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **11. Do club sports need a constitution?**

- No, the 2000 series athletic accounts do not require a constitution. However, if the athletic group is fundraising for a trip, tournament, etc. they should have a club account in the 4000 series and have a constitution for that club. The club constitution establishes the purpose, membership, duties, and eligibility for the club. It also outlines what to do if the club dissolves. Club constitutions are a permanent record and should always be kept for historical purposes.

### **12. Do clubs that do not have a budget and they just meet to discuss a book or play a game etc. need a constitution as well?**

- Yes, each club should have a constitution. The club constitution establishes the purpose, membership, duties, and eligibility for the club. It also outlines what to do if the club dissolves. Club constitutions are a permanent record and should always be kept for historical purposes.

### **13. Does the school board have to approve amendments due to COVID?**

- All constitutions and bylaws changes require student council and school board approval.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Crowdfunding/Online Sales

- 1. Can booster clubs still use crowdfunding, or do they need to comply with district policy on this also? Some crowdfunding sites require students to send emails, doesn't that put the fundraiser as an ASB fundraiser? Or would that be okay if it's clearly identified as a booster fundraiser?**
  - Booster Clubs can use crowdfunding vendors. However, the students are promoting the sale and providing emails for friends and family. This would make it an ASB Fundraiser since most of the work is being done by the students.
- 2. Crowdfunding - how do we get the money deposited within 24 hours? I don't think they're able to do that. How are some schools/districts able to do online sales on a third-party website and still meet the requirements for money deposited within 24 hours?**
  - Districts cannot delegate away their legal requirements to deposit receipts within 24 hours (RCW 43.09.240). In general, transactions in the card processing system are deposited in the merchant's account within 1-2 banking days. However, it is not unreasonable for transactions to take a little longer to clear the card processing system. The 24-hour rule starts at the time the funds are remitted by the card processing system to the initial bank account (merchant's account) whether owned by the entity or vendor. RCW 43.09.240 grants an exception: with written approval from the treasurer, remittance from the intermediary vendor to the local government can be performed weekly. When funds are deposited to a vendor's bank account initially, details of the payment process and settlement timeframe should be outlined in the contract.
- 3. When using crowdfunding, can the donors use it as a charitable contribution? If so, can we share our tax ID number?**
  - Check with your district for their policy on charitable contributions.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### 4. Online Crowdfunding, in excess of your donation allowable policy...how do you navigate this?

- The question would be is this a donation or a fundraiser? If your board policy indicates prior approval before accepting a donation over a certain amount, we would suggest adding those parameters in with the online info you setup. If it's a fundraiser and not a donation, then the board most likely doesn't need to see it.

### 5. We are looking at selling game tickets online to events to control the number of spectators that come to our events. The third party online ticketing company requires a processing fee. So when the third party collects the funds they agree to deposit the money into our account within 24 hours, but they believe they can keep the "processing fee"? Is that accurate or do they need to deposit all and then we pay the fee?

- All money must be deposited "intact" (WAC 392-138-115), the vendor should deposit the money with the district intact and bill the district for the processing fee. Here is a link, providing guidance for working with vendors who are third party receipting:  
<https://portal.sao.wa.gov/PerformanceCenter/#/address?mid=6&rid=18501>

### 6. My school wants to have a day that students can participate in a spirit day and then receive an incentive from a third party if we are paying ahead for the supplies the vendor uses, what are the guidelines on this?

- Check your board policy to see if this is allowed.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Fundraising

7. Because of remote learning can we sell yearbooks all year or at least a bigger window than 3 two-week windows. and still stay tax exempt?
- The periodic sales rule still applies for tax exemption. If you want to sell the yearbooks all year long, then you would need to pay sales tax on the yearbook cost.
8. We have multiple vending machines in the high school. We have a sign on the vending machine stating that some proceeds from the vending machines go to support the ASB scholarship fund. We only award \$2,000 in scholarships. The vending machine typically receives revenues over \$2,000. Would it be appropriate to deposit money over \$2,000 in the ASB General account? If not, is there a better way to word the sign that would make it allowable?
- The Attorney General's Office issued AGO 1 published in 2003 states in part that Districts are permitted to solicit donations for "the activity that would promote the education of district students". Raising funds for scholarships fits into this category. The District should have a policy that allows this type of fundraising. It can be a flat amount or a percentage of sales. All district expenses incurred must be reimbursed and allowable uses for money after the scholarship amount should be identified in district policy.
9. Since we are remote this semester, can we run an online spirit wear through the vendor's online store?
- Online stores were permitted before schools went remote. Check with your district office regarding their policy. Look at the contract terms for the vendor and make sure it meets district policy.
10. Are Yearbooks supposed to be a Fundraiser and fill out a fundraiser packet?
- Yes, yearbook sales are a fundraiser. During the budget season there should be a Fundraiser Proposal form submitted. Yearbook sales are received throughout the year and at the completion of the sales a fundraiser reconciliation should be prepared. You will be showing how many yearbooks were sold and how many the district purchased. That will show the ending inventory and you should have those available in inventory for verification.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**11. Coinstar waives the fee for certain charitable organizations (Red Cross, ACS, etc.). The money goes directly to them with no fee. Is that acceptable?**

- You would need to make sure your recordkeeping is in order. You would need a total amount of the money collected and a receipt from the Coinstar machine showing it went directly to the charitable organization and there is no fee withheld.

**12. Regarding CANDYGRAMS for Valentines or Halloween: One club declared that they were just selling the card, and the attached candy was a bonus meant for consumption later in the day. Legit or a stretch?**

- This may be a stretch since the card and candy are going together. Check with your district and food service department for additional guidance.

**13. Is it a fundraiser even if you do not intend to make money? Is it a fundraiser then anytime money comes in?**

- It's a fundraiser whenever money is received, regardless if you make a profit on the fundraiser. The auditor will want to see the purpose of fundraiser, the income received and the expenditures going out and either the net profit or loss.

**14. At some point the excess candy inventory has passed its best buy date. Can I document it and throw it away?**

- Yes, document the stale dates and follow district policy for disposal process.

**15. Are sales of tickets to athletic games a fundraiser?**

- Yes, and you will be required to fill out a fundraiser reconciliation.

**16. If fines are assessed at the time of the reconciliation, do we have to keep checking to see if those fees have been paid. If so, for how long after?**

- Attach the fine list to the fundraiser reconciliation at the time of completion. It is not necessary to go back and review if paid. At the point of review by the auditors a new list could be provided for a status update.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**17. Does a Fundraising intent form need to be completed for collecting class fees, for such things as a band cleaning fee, DECA membership fees, etc.?**

- No, if the fees are for curriculum classes and not extra-curricular activities the ASB rules do not apply. However, check your district policy for guidance on General Fund Fundraising.

**18. Can you use the same 6000 code for a different charitable fundraiser if the previous fundraiser in that code has been completed and zeroed out?**

- You can use the same one, but for reconciliation purposes we suggest using a new 6000 account for each fundraiser.

**19. If you fundraise for a particular family, are there different guidelines and can you write a warrant directly to that family?**

- Check your district policy if fundraising for individuals is allowed.

**20. Does the student store need to be handled as a fundraiser?**

- Yes, either as a General Fund fundraiser, or ASB fundraiser. If the student store is run through the ASB Fund, you will need a fundraiser proposal and reconciliation for the year.

**21. How would you handle a fundraiser that is sponsored by the school's band, so the band is the entertainment and performing during the night? Should there be a shared agreement because it may not be successful without the band?**

- A shared agreement would be good in this case.

**22. Can students pre-sell food items during school hours that do not meet the nutritional guidelines such as cookie dough or jerky?**

- Yes, as long as they are not receiving the product during the school day for consumption. However, your district may NOT allow this. Check your district policy.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **23. How are charitable funds disbursed from 6000 account? A PO? A check?**

- Normally, a check is written to the charitable organization after all fundraising receipts have been reconciled. You should request the check by submitting a purchase request or purchase order that has been approved by student council before the check can be processed.

### **24. We have Classes of 2018, 19, and 20 with cash balances. Did I hear they are not allowed to carry them over to the next year and they must be spent before they graduate or have a plan on how to spend the money? In our case, what would we need to do since we have balances in three of our past classes?**

- You should follow your school's constitution, if it is not in the constitution then the ASB student council can put the money where they want it to go. Often the residual balances will go to the incoming class, but it really can go anywhere the student council approves it to go if the constitution is silent. Best practice is to have each grade level identify in their constitution how residual money will be handled. It's something that should also be discussed before the class graduates, so they can plan to use the funds.

### **25. Confirming all Charitable fundraising should be disbursed in the year. For Scholarships can it be held over year after year.**

- Charitable fundraising for non-profit organizations or other entities should be disbursed immediately following the end of the fundraiser and after the reconciliation is completed. If you have a scholarship fund the money can stay in that fund until it is awarded to a student.

### **26. What are WASBO's guidelines for use of online tickets?**

- Be sure the company follows the 24-hour deposit rule, the company is depositing the money intact, meaning gross sales and no fees taken out. The district should have access to sales reports and contract terms should be reviewed closely and only signed by authorized district personnel.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **27. Can funds be carried over for trips raised for a specific class, because that class raised the money?**

- Normally, you want to spend money that was fundraised in the year it was collected. You are right that group of students raised the money, and they should be the ones to benefit.

### **28. Can our Floriculture Club do flowers for weddings? And if so...when should payment be made?**

- Yes, ASB clubs can sell products to individuals. Check with your district office for a process. Suggest getting a deposit before buying product and full payment before they pick up items.

### **29. Can you go back and reconcile the fundraiser or at the budget meeting can you request to keep additional revenue from a fundraiser?**

- The fundraiser should be reconciled after the fundraising activity takes place. Make sure you have collected all the revenue and paid any invoices and closed any open purchase orders. The net profit stays with the club that held the fundraiser and should be used for the intended purpose that was advertised at the time of the fundraiser.

### **30. Is there a max of how many fundraisers a club can have in a year?**

- There is not a maximum number of fundraisers a club can have per year, unless it is identified in the constitution or bylaws.

### **31. I have a club that wants to do a fundraiser using go-fund-me. People would donate to the cause (money donations). Is this allowable?**

- Check your school district policy to determine if third party [Online Receipting](#) is allowed. There are specific requirements for raising funds online and how the money is deposited to the districts bank account.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**32. Does the district provide any "seed" money for activities that would be paid back by fundraising?**

- If a club is raising money but doesn't have enough up front they could ask the ASB Student Council for a loan from the General Student Body to be paid back when the club has received the fundraising revenue. This method should only be used if the loan can be repaid.

**33. Could the booster club do a legal fundraiser (avoiding all those red flags that lead the public to believe it is ASB) and then donate all of the money to ASB for the trip?**

- There are not any laws that would prohibit a booster club from donating money to an ASB. However, each school district should have a policy in place that describes the types of donations they are willing to accept and how they are managed. Also, District's may have a policy that requires the board to approve all donations above a threshold amount. For large donations, the booster club should ensure they are following all district policies and receive required approval for large donations, if required.

**34. Does the giving away of gift cards only apply to when they are prizes to fundraisers or is it just a rule in general. And what if they are purchasing the cards with personal money?**

- You cannot give cash or cash equivalent (gift card) with ASB, regardless if it is an incentive or a prize for fundraising. Gift cards are hard to track and may not provide a good audit trail. They also put students at risk as a target for theft and put "cash" in students' hands without parent permission.

**35. If a student's parents does not want the student to participate in "door to door" type sales, can they write a check to the fundraiser so that their child participates?**

- Yes

**36. Do you have to do an intent to fundraiser form signed by students and parents if you are doing something like a jog a thon where they are getting donations and not "selling" something?**

- Yes, since the student will be collecting money, and ultimately be responsible if the money is not turned in.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **37. Do you need a fundraiser proposal for a club to collect fees?**

- Yes, if you are collecting money, you should have a fundraiser/activity proposal. This shows the money received and how the money is spent. It is a way to make sure all of the revenue was received and then how it's spent.

### **38. Can you do a presale fundraiser for candy bars if you deliver them to the buyers at least 30 minutes after school?**

- Yes, this is allowable.

### **39. Does the yearbook contract need to be approved by student council?**

- The district authorized representative should sign the contract first, then the contract should be submitted with the purchase order and fundraiser intent form to the student council for approval. The approval should be noted in the meeting minutes.

### **40. Does it need to be a permission slip per fundraiser or just one for the year? Also is it only needed if funds are being collected by the students?**

- There should be a parent permission slip for each fundraiser, regardless of who is collecting the funds. The student is still soliciting sales, collecting money and will eventually be responsible for delivering the merchandise. The parent needs to be informed of the process and give permission to participate in each fundraiser.

### **41. Can an online sale "fee" be added as an additional expense during the transaction? This would be a separate fee collected strictly by the 3rd party online vendor.**

- Yes, a convenience fee can be added to an online transaction and be collected by the third party. This would be a separate transaction outside of the normal sale, which should go directly to the district.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**42. Does an event like Fill the Bus (food and cash donations for Food Pantries) fall under charitable fund raising?**

- Yes, since cash is involved the would be a charitable fundraiser and all guidelines apply. A fundraiser reconciliation would be required at the completion of the event.

**43. Do we have to do Fundraiser forms/reconciliations for Club Fees/fieldtrips, etc... that come through ASB? Anything that causes us to bring money in? Even if it's not for fundraising...**

- Any time ASB “touches” money, there should be a fundraiser/activity proposal, including purchase requests/orders, invoice approvals and a fundraiser reconciliation.

**44. My cheer coach wants to order shoes and pompoms for the cheerleaders. The families are paying for these items, but to facilitate ordering and to keep her from handling money, we want to have our bookkeeper collect the money so we can purchase these items through a purchase order. Is this okay? Also, the cheerleaders would want to keep these items. Is that legal?**

- This can be done if the coach completes a purchase order, fundraiser form and reconciliation (and it is pre-approved by the ASB) Recommend your coach put on the PO that it is for personal cheer items and the cheerleaders will reimburse. The coach then gives the business office the total that each cheerleader owes, and the charge is put on his/her student account.

**45. I thought if students were collecting money it was impossible for it to be a PTO/PTA fundraiser?**

- It really depends on what the fundraiser is and how it is being represented and how much work is truly being done by the students. For example, a lot of PTO/PTA’s do cookie dough fundraisers where students can go out and sell but the parents are also selling and are with the student so it is not all done by students. It really comes down to the school and the parent group working together on what fundraising is going on and what is going to be allowed.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**46. Can the PTA fundraiser happen during the lunch break? Can they use the school name in their PTA name such as West Valley SD Band PTA or should it be West Valley Band PTA?**

- If the school and the PTA have a contract/agreement for the fundraiser to happen during lunch then yes. As for the name a PTA can use the name of the school/school district as they are their own business. They can use a school name if they do not actually operate in the school. Most PTA's have the school name that they are supporting and not the district unless they are a district wide PTA then you may see the district name being used.

**47. If specific sports fundraise for their team, can the principal override that the money they raise for their team must be shared across all sports?**

- The answer to this is most likely, no, but we might need more information. Did the student council approve the fundraiser for the specific sport? How was the fundraiser advertised? If it was for the specific sport, then that was the intent, and it should stay with the sport. Is the Principal making this decision after the fact just because the fundraiser did well? If so, then I would say that's not a good decision.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### House Bill 1660

#### 1. Exactly WHAT is supposed to be on the website? regarding HB 1660

- Here is a link to the OSPI bulletin that outlines the data collection and reporting requirements for HB 1660:  
<https://www.k12.wa.us/sites/default/files/public/bulletinsmemos/bulletins2020/B050-20.pdf>

#### 2. Does House Bill 1660 (and reporting) apply only to high schools or middle schools as well?

- Grades 9 -12. If 9th grade is at the middle school, you should count those numbers.

#### 3. Does HB 1660 apply to elementary school club fees?

- Yes, Districts have always been required to either reduce or waive ASB costs for students from low income, HB 1660 changes that to just waiving the costs for all students who are enrolled into the College Bound Scholarship or students who are eligible for Free/Reduced priced meals (FRPL). The reporting and posting requirements are for grades 9 -12 only

#### 4. For a student that qualifies for free and reduced lunch, can the fee be paid for through a "scholarship program"(money donated from outside funders), instead of waived?

- HB 1660 requires these fees be waived; I do not believe a “scholarship program” would be able to pay for a fee that no longer exist. I recommend you contact OSPI for guidance on allowable substitutions for fee waivers in HB 1660. Donations may be made to a district with specific restrictions (i.e. donations towards a trip) if the district has policies that allow.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Miscellaneous

- 1. I am curious on how other districts balance and handle CTE CTSOs with ASBs. Is there a lot of journaling of expenditures at the end of the year to CTE if they can cover those costs originally approved in ASB? That is what our district does. Also, our district CTE covers a lot of expenditures that only benefits DECA the ASB- equipment for the store, POS software, but they also generate the most revenue of any CTSO. Do other districts require all CTSOs/CTE clubs have an ASB? Only a small percentage of ours have an ASB.**
  - Expenditures should be coded properly at the time of purchase. Determine if it's an ASB or CTE cost. There needs to be solid reasoning for making this decision. Talk to your business office about allowable CTE costs to make sure things are getting coded properly.
- 2. Are there any Point of sale software out there besides InTouch that other Districts use? Our District is looking at other options for processing student payments (both in-person and online).**
  - Please feel free to call me. I have done some information on other options depending on what other programs your district is using. Dara Sellars ASB Internal Controls Kitsap School District 360-662-1669.
- 3. What happens if our schools ASB bookkeepers have been furloughed?**
  - If ASB Bookkeepers get furloughed, then an Administrator or someone from the district office would need to fill in where needed.
- 4. Can you explain the reasoning on not giving gift cards as prizes? If a company donates gift cards are we able to give them as prizes, When they're NOT purchased through ASB?**
  - The WA state constitution says that public money cannot be given away for private use. Gift cards are a cash equivalent. The WA Attorney General has advised us that cash prizes are not allowable. The prizes normally reduce the amount the district receives in fundraising, meaning public money was used to purchase the gift cards.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**5. Who needs to keep the parent permission forms. The advisor or ASB bookkeeper?**

- See the district procedure.

**6. Can ASB use their funds to purchase food after the school day? And if so does it need to meet the Healthy Food policy?**

- The Healthy Foods applies to fundraising activities that take place from midnight to 30 minutes after the last bell of the day. If district policy allows, food can be purchased for students if it's a legitimate expenditure.

**7. How about selling donated prepackaged food? Do we need to do anything different about it? What should we do with unsold inventory?**

- Check your district policy to find out if this is allowable. I would assume most districts would not accept donated food, as we do not know what might have happened to it. Can you sell unsold inventory at another event?

**8. Do you know whether school districts are collecting ASB funds from students this year?**

- Most districts are not selling ASB cards right now.

**9. Can we use ASB money to hire guest speakers to speak at assemblies?**

- It is allowable to use ASB funds for this depending on the speaker/topic and it fits within ASB guidelines.

**10. Can we direct people to donate to food bank via a link from the school or district website?**

- Check your district policy on promoting other companies and organizations.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**11. If it's graded and cannot be ASB, what about Yearbook?**

- The Yearbook class and the Yearbook sales can be treated independently of each other. While the class is graded and for credit, if the actual sale of the yearbooks is not, it would be allowable to consider the sale an ASB fundraiser.

**12. Could we get confirmation to see if it is Legal to identify its own ticket price for WIAA events. When we go cashless and ONLY accept a pre-purchased ticket, I would like to know if we as a district have legal wiggle room to reduce the price of the ticket by \$1.00 to NOT pass the cost on to our customers – at least at home games. It looks like VNN/ Hometown ticketing meets our needs. We are in the NPSL and KingCo – and I want to make sure that for league events or home events, a district is allowed to set its own ticket price – rather than require that we charge the established League Rate.**

- WIAA sets the price for their events and you should follow that pricing structure.

**13. If the school board is supposed to approve ASB Fees and waivers does that include ASB fees for things like Art Club, Spanish Club etc.**

- Yes, the School Board of the District needs to approve all ASB fees. This includes any club fees or dues. Check with your district office for the timing of the annual fee approval by the board of directors.

**14. Do clubs need to have sub accounts under their primary account or could deposits be made into one account since we do fundraiser folders that breakdown what was spent and what was made?**

- This is up to the district on how they want to setup their accounts. The benefit to having sub accounts is you can easily see a history of each fundraiser/activity that was held with the associated revenue and expenditures. It's also easy to see the net profit for each fundraiser. This can help with budgeting in the future and with fundraiser reconciliations. But the district can decide if they want to use sub accounts for each club.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **15. Who is the treasurer at the elementary level who does the reports?**

- Normally, the elementary office secretary handles both the General Fund and ASB Fund accounts. Check with your district office for the specific procedure in your district.

### **16. Is Debate a sport or club?**

- In most of the districts Debate is considered a club. It is open to interpretation and can change from district to district.

### **17. If Clubs want to take a year off because off COVID, what needs to happen? What do they need to do.**

- The club should not have to do anything to take the year off. The club wouldn't have any activity and there wouldn't be any reporting requirements. They should be aware of the budgeting process in the spring and be sure to submit a budget request and proposals, if they intend on doing any fundraising in the 2021-2022 school year.

### **18. Can you disband an ASB at the elementary level? If so, how do you go about that?**

- Reference the school constitution, there should be a section titled Dissolution of ASB. Follow the process outlined.

### **19. If the primary advisor makes ASB changes, does that need to be submitted to the school board for approval?**

- We would need to know what kind of ASB changes. If you are referring to changes to the constitutions or by laws, yes. The student council would also need to approve those changes.

### **20. We do not have to produce a PO for every purchase, do we? We can get the "request to purchase" approved by students and then pay by check, credit card, or PO?**

- Check your district policy. Some districts allow a "request to purchase" form in lieu of a purchase order. Whichever method is used, it is important to get student approval before funds are spent.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

21. As a best practice, we tell our coaches to never accept money. Is this correct? We are directing coaches to have students take money directly to the ASB Secretary to deposit funds.

- Yes, this is best practice and safeguards the money and the coaches. It also ensures the money collected is properly receipted in a timely manner and is recorded to the students' account.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Parent Support Groups

- 1. Senior Class Advisor is also a senior parent. Can the advisor also be the parent group organizer? Can the advisor handle monies?**
  - Best practices would be to recommend they not handle the parent group funds. As for being the advisor and parent group leader that would depend on what district policy is. If there is no policy against it then it can be done, but again best practice would be to recommend not being both.
- 2. What if a school's office manager is a signer for a booster club's checks? How do we address that as a district?**
  - Best practice is that they are not a signer for the booster club as a district employee. However, unless the district has a policy that says they are not allowed then they can but again it is strongly discouraged.
- 3. So students shouldn't wear school uniforms for the Booster event, does that include, for example, wearing a shirt that says your schools volleyball shirt?**
  - Whatever the event is you want it to be clearly marked that it is a booster club event and not a school event. Students should not wear their uniforms but we all know that students have apparel from their schools so the key thing is to remember how the appearance will be to those attending. Will they think it is a booster club event or a school event?
- 4. Can parent groups store equipment or items at the school?**
  - This would be something that the parent group works out with the school/district and has a contract with the school/district to allow this.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

5. **Regarding PTO sold advertising and splitting revenue - what if the PTO sells signs that are displayed in the stadium. PTO maintains those signs, but they are on district property. Okay to split revenue? Or District Revenue and district must maintain signs?**
  - First it would depend on what district policy is when it comes to advertising. If there is a contract between the PTO and district that states the revenue is to be split and that the PTO is responsible for up keep that should be ok but it really comes down to policy and the school board.
  
6. **Our PTO pays for the salary of our very part time music teacher through significant fundraising events at the school- is this acceptable?**
  - If your district allows it and there is not a policy against it then it can be done. Some districts don't allow it and it is strongly recommended that parent groups do not pay for salaries as this is something, they may not always be able to maintain. Parent groups have been sued over this before when they stopped paying because they lacked the funds to continue.
  
7. **Is there a benefit to a PTO becoming a PTA? What is best for the school and its parents? Is it a larger group for the district rather than individual schools?**
  - It depends on what it is that the school and parents are trying to accomplish. PTA's have resources and trainings that PTO's do not have but PTO's have some flexibility that a PTA may not have. PTA's have support at both the state and national level where PTO's are very localized and mostly on their own. It would be something that the school and parents would need to discuss and see what they are trying to accomplish by forming a parent group. It can be done at the individual school level or at a district level again it depends on what the needs are.
  
8. **Are we as ASB representatives responsible for making sure PTSA is doing what they are supposed to be doing or is someone else monitoring them?**
  - No, it is not the job of the ASB to make sure the PTSA is following the rules that is up to the Administration and district. However, it is good to have the knowledge in case you ever encounter a situation with the PTSA.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

9. Regarding an unincorporated parent group - What do you do if they are a group of wealthy parents who raise and donate money/goods to only one team/group at one school? There are Title IX and equity issues, but it would be politically bad to refuse their donation.

- This is really an administration, district policy and a school board issue. It all comes down to what is allowed in your district and what the donation threshold is.

10. Our PTSA has a locked mailbox in the schools Staff room- where school office workers can put PTSA mail, correspondence, payments that might come into the school for PTSA... is this ok?

- This is allowable if district administration has given approval and a PTA representative has the key and not the district employees. However, you could suggest they have a PO Box especially for the summer months when there is no access to the school.

11. Can a school staff member serve on the Booster Club?

- Yes, a staff member can participate in a booster club. However, best practice is that they are not a signer for the booster club as a district employee. However, unless the district has a policy that says they are not allowed then they can but again it is strongly discouraged.
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12. What if an outside non-profit group like Club Jubilee has their separate clubs or teams? Does student council have to be involved?

- If an outside group is not affiliated with the school district, and students participating in the non-profit do not appear to be promoting an ASB school club, the student council does not need to be involved.

13. Are you suggesting coaches should not be on the booster club board?

- District staff participation, cooperation and support are encouraged if employees want to be members of a booster club. However, district employees are discouraged from holding an official position or having signature authority with a booster club due to potential conflict of interest (RCW 42.23).

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### 14. Can booster clubs use the school name to advertise? or mascot name?

- Booster clubs can use the school or mascot name to advertise as long as it is obvious that it is a booster club. What does it appear to be? Booster or School activity? They should not be called “Alpha High School Club” but “Alpha High School BOOSTER Club” would be appropriate.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### Student Involvement/Meetings

1. **Do we need Purchase Orders for everything? We have a "Request to Purchase" form that covers all of that information and has a section showing the method of payment - credit card, check, or PO. Is that okay?**
  - If your district procedure defines a "Request to Purchase" the same as a Purchase Order, then this is allowed. The Request to Purchase must be approved by the student council prior to the purchase regardless of method of payment. Authorizing signatures must be on the Request to Purchase form. This method will show prior approval before the purchase.
2. **Do refunds need ASB approval? For instance, our kids were supposed to go on a trip last spring and paid into the account. The trip was canceled and so we wanted to refund those payments.**
  - This is called a "refund of revenue" and it does not require student council approval. However, the district should have refund process in place to make sure the refund is noted on the students account and the sales reports are adjusted accordingly. If you use an electronic cash receipting system the refund will be recorded properly, when using the refund option in the system.
3. **Do you still need a PO if the ASB signed off on the Credit Card Requisition?**
  - Pre-approval by the student council is required for all ASB purchases. If the students are approving the Credit Card Requisition, then you have the approval. Check with your district procedure to determine if a purchase order is required for all purchases or if a Purchase Requisition or Credit Card Requisition is adequate. The key component for any purchase is prior approval by student council with it being noted in the meeting minutes before the purchase is made.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

### **4. Do invoices need to be approved at the middle school level as well if a PO is already approved?**

- Yes. All purchases require prior approval by student council. Once the invoice arrives someone should review it for proper pricing, product arrived, or services performed. Once it's been reviewed it should go to student council for approval to pay. You always need student council approval for the initial purchase and the invoice payment.

### **5. We have an executive board and a larger student rep group. Can the executive board be empowered to approve the purchase orders?**

- Yes, the Executive Student Council can approve purchases and other items to be approved. Just be sure your school constitution and district procedures allow this method.

### **6. How many kids should serve on student council?**

- Check your school constitution for the requirements of the student council.

### **7. Do credit card receipts need to be signed by the students? If they had the pre-approval.**

- Yes, pre-approval of a purchase is the first step to authorizing a purchase. The second step is to review the invoice, or in this case the credit card receipt before someone pays the credit card statement. This ensures that the purchase was for what was approved, and someone didn't buy something else or overspend the approval. The approval for the purchase and the invoice/receipts should be noted in the student council meeting minutes.

### **8. Is it okay to only have electronic minutes or do we have to print them and keep physical copies?**

- Check your school district procedures to make sure there is not anything prohibiting electronic minutes. The auditors accept electronic copies of the minutes. However, be sure there is a process in place to keep all meeting minutes. They are a "forever" document, so you want to make sure the electronic copy is archived and in a format that will be accessible in the future.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**9. If expenditures were pre-approved by the council, can just the Treasurer approve the invoice for payment, or does the council have to approve the invoice too?**

- [The School District Account Manual \(SDAM\)](#), Chapter 12 is authoritative for ASB disbursement practices. The SDAM, Chapter 12 section for ASB disbursements states in part: “When the ASB central treasurer receives the invoice, it should be checked against the purchase order on file against the item received... The invoice will accompany the payment order when it is routed for signature. The payment order is the authorization to issue a check and will be signed by the student activity treasurer, the activity advisor, the primary advisor, and the ASB central treasurer.”

**10. Can attendance be on a separate page and attached or in the minutes?**

- Meeting attendance can be listed on a separate page; however, it must be referenced in the meeting minutes and be part of the overall document.

**11. If you are a 7-12 building, do we need to elect a middle school student to the ASB council?**

- Refer to your school constitution. What is the requirement for the student council? Are there specific grade level requirements? If so, follow the constitution.

**12. Since we have not had elections for the new year yet, can we use the council from last year if things need to be approved?**

- Yes, we checked with the State Auditor’s Office and if the elections have not been held yet, continue to use the council from last year. You should work on getting your new officers on board as soon as possible.

**13. In electing officers for the new year can they be just assigned to be an officer by the ASB Advisor/Assistant Principal? I was just told they were going to do this.**

- Look at your constitution - if it says they have to be elected, you need to follow the constitution.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**14. How long do meeting minutes need to be kept? For just the school year or longer?**

- Meeting minutes are a permanent record - Keep forever

**15. How often are most school's virtual student council meetings?**

- Most districts are keeping their same meeting schedule. The only thing that has changed is they are now meeting virtual instead of in-person.

**16. If our constitution says meets regularly as needed- what does that mean if we are remote? do we need to try to pull full student council together or can the ASB officers make decisions as a team.**

- It depends on how you run your meetings. Do you normally have the full student council attend for general business or is it only the Executive Council? Your procedures shouldn't change. The only change is going from in-person to virtual.

**17. If the class of 2020 hasn't spent their funds by Oct 19, 2020, can those funds be transferred to the class of 2021 if there are minutes from the class of 2020 documenting that movement of funds and desire (if possible) to spend the funds on specific things ... or ... do the funds need to go to the General ASB?**

- You should follow your school's constitution, if it is not in the constitution then the ASB student council can put the money where they want it to go. Often the residual balances will go to the incoming class, but it really can go anywhere the student council approves it to go if the constitution is silent.

**18. Will an email response serve to meet the signature requirement for requisitions and such?**

- Yes, email responses can be used for a signature. Be sure it's clear that the email is coming from the person who is authorized to sign, and an auditor would be able to verify that it is the correct person.

# ASSOCIATED STUDENT BODY (ASB)

## *Frequently Asked Questions & Answers*

**19. I do not think we have figured this out yet, but we don't have the former ASB to swear them in. Our building principal can do that, correct?**

- It's ideal to have an active member of the student council, but a principal could be used if there is no alternative. Just note the process and why it happened.

**20. What does an electronic signature look like? Does an email from the individual suffice as a signature?**

- In most cases the authorized signor signs a blank piece of paper. Takes a picture of that signature and makes it a .jpg or .png file. Then they insert it on the signature line. You would need a process in place to make sure the signed document is coming from the actual person and someone else is not using their signature. There are also systems that create electronic signatures such as Adobe. An email can serve as an approval if you can verify the email sender is in fact the person required to sign.