WASBO™

# ASSOCIATED STUDENT BODY (ASB) MANUAL

AUGUST 2020

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# Accounts Payable

## Introduction

Accounts Payable makes certain that the funds are distributed in accordance with all district, state and federal regulations and that we are within vendor terms or contract stipulations. Payment of pre-approved purchase orders for merchandise and/or services are paid through Accounts Payable.

In addition, some districts may allow purchasing cards to be used by district staff for district-approved purchases. The district must obtain prior Board approval to set up a purchasing card system. Procedures and processes must be in place in order to ensure that audit standards are met.

RCW 43.09.2855 states that credit cards (procurement cards) can be used but debit cards are not authorized. For more information, please reference the Purchasing section of the manual.

Contracts that require a deposit are acceptable but otherwise pre-paid contracts are not allowed as per RCW 42.24.080.

***RCW 42.24.080***

*Municipal corporations and political subdivisions—Claims against for contractual purposes—Auditing and payment—Forms—Authentication and certification.*

**(1)** All claims presented against any county, city, district or other municipal corporation or political subdivision by persons furnishing materials, rendering services or performing labor, or for any other contractual purpose, shall be audited, before payment, by an auditing officer elected or appointed pursuant to statute or, in the absence of statute, an appropriate charter provision, ordinance or resolution of the municipal corporation or political subdivision. Such claims shall be prepared for audit and payment on a form and in the manner prescribed by the state auditor. The form shall provide for the authentication and certification by such auditing officer that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the municipal corporation or political subdivision. No claim shall be paid without such authentication and certification.

**(2)** Certification as to claims of officers and employees of a county, city, district or other municipal corporation or political subdivision, for services rendered, shall be made by the person charged with preparing and submitting vouchers for payment of services. He or she shall certify that the claim is just, true and unpaid, and that certification shall be part of the voucher.

## Procedures

### ASB Bookkeeper

The ASB bookkeeper will verify receipt of items ordered through Purchasing. Verify quantities, description detail, unit prices, extensions, discounts, dates, purchase order number, applicable sales tax and all other significant data.

If any differences are detected, contact the vendor to facilitate any necessary changes and/or corrections to the order. The packing slip should be attached to the purchase order.

Forward all documents bearing appropriate student and advisor signatures to Accounts Payable for payment through the Accounts Payable system.

If there is a change in the amount of items purchased, or the cost of the items changes, the ASB Governing Body must approve the changes. Use reason on the dollar amount of the changes that are sent back to the ASB Governing Body.

Pay only from a detailed or itemized invoice, not from a copy or a “statement”.

### Student Council

1. Must pre-approve all purchases.
2. Must approve actual expenditures in a meeting and these approvals must be documented in the meeting minutes. The documentation should include; vendor, invoice number, and amount.
3. For Elementary schools that do not have a constitution, the principal will be the authorizing body.

The district office shall only pay invoices that have been approved by the student council and reflected in the student council minutes. (WAC 392-138-125)

# Agencies and Groups Interested in ASB

## Federal Level

- **Courts**
  - Freedom of Speech, Assembly
- **Internal Revenue Services**
  - Compensation for Advisors/Coaches
- **Department of Agriculture**
  - Vending machines, Nutrition Standards, Smart & Healthy Snacks
- **Congress**
  - School Funding
- **Department of Education**
  - Equity & Inclusivety Issues

## Local Level

- **County Health Department**
  - Concessions, Food Sales, Food-Handling Permits
- **Department of Transpertation**
  - Local Parades
- **Air Pollution Control Authority**
  - Bonfires
- **Educational Service District**
  - Teacher & Student Workshops
- **School Board**
  - Local Policies & Procedures/Regulations
- **Principal**
  - CEO/CFO in Monitoring ASB
- **Associated Student Body**
  - ASB Constitution, Leadership, Activities, Programs, Finance
- **School Clubs, Classes, Sports**
  - Projects & Activities
- **Private ASB**
  - Scholarships, Charities, Charitable Fundraising

## State Level

- **Department of Labor & Industry**
  - Employment Conditions for Coaches/Advisors
- **Department of Revenue**
  - Sales Taxes, Compensation Tax, Funderaising Exemptions
- **State Courts**
  - Broad issues like McCleary
- **Office of the Governor**
  - School Budgets
- **Department of Ecology**
  - Environmental Issues Like Car Washes
- **Attorney General**
  - Interpreting ASB Laws
- **Legislature**
  - RCW's, Funding, Spending Guidelines
- **Superintendent of Public Instruction**
  - Gender Equity, ASB Budgeting, WAC's
- **State Board of Education**
  - Student Voice in Policies, WIAA Oversight
- **WA Interscholastic Activities Association**
  - Sports, Debate, Drama, Band, Spirit
- **State Gabling Commission**
  - Raffles, Bingo, Carnivals
- **State Auditor**
  - Compliance, Record Keeping
- **Secretary of State**
  - Support Groups, Charitable Solicitations
- **Association of WA School Principals**
  - Educating & Advising Principals
- **WA Association of Secondary School Principals**
  - Student Leadership Development
- **WA Activities Coordinator's Association**
  - Educating Advisors
- **WA Association of School Business Officials**
  - Educating Administrators

# Board of Directors' Actions

## Introduction

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

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

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

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

## Activities

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

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

Non Associated Student Program Fund

- Subject to applicable school board policies, student groups may conduct fund-raising activities (RCW 28A.325.030). ASB funds may not be used for Non Associated Student Programs and Non Associated Student fundraising cannot be part of an ASB activity.

## Purposes

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

**Final approval of Associated Student Body activities rests with the Board of Directors, but the students determine what activities will constitute the Associated Student Body program. Although no student activity may be a part of the Associated Student Body program without the approval of the Board of Directors, the board has no power to initiate Associated Student Body activities.**

# Budgeting

## Introduction

Budgeting is the process of realistically estimating the beginning fund balance the revenue and expenditures for ASB activities for the coming school year. **Accuracy is important since the approved expenditure budget cannot be exceeded. Excessive overestimation can be seen as a failure to be good stewards of public monies.** 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.

## Procedures

### Budget Development and Approval

Each ASB must 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, the principal, and the primary advisor.

Preliminary ASB budgets (including forms and supporting documentation) from the individual schools, after principal's or designee approval, are sent to the district office for review. After the district office approves the preliminary budgets, final forms are prepared, signed and dated by the ASB. The final forms are returned to the district office to be combined with all ASB school budgets. This becomes the District's ASB Fund Budget and is presented to the Board of Directors for approval. Once approved by the Board, this becomes the official plan for the ASB for the year. The schedule for completing the budget process is determined by the district office. The process provides for necessary student participation as stated in WAC 392-138-110. Sample Budget Request Form.

## Budget Preparation

### A. Review of Accounts

Review current year ASB budget reports, considering the following:

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

2. **Inactive Accounts** – For activity accounts that are not being used, determine if the account should remain active. If so, include it in the ASB budget. If not, the student council should take action to close the account and transfer any money remaining into the general student body account according to the applicable constitution ensuring that all outstanding invoices are paid. 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)

3. **New Account Codes** – Activity account codes 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 district office for new account codes.

4. **Non-Associated Student Body Private Monies –** The Board of Directors of a school district may permit student groups to raise monies 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 non-associated student body private monies 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 monies are held in trust within the associated student body fund they are budgeted in the same manner as other ASB funds pursuant to WAC 392-138-200 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 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 (WAC 392-138-110)

The following items are important in developing activity budgets:
It is recommended that the fundraiser approval form be utilized to assist in the budget process. (Fundraising/Activity Form)

1. **Beginning Fund Balance as of 09-01-20XX** – Estimate the fund balance available as of 08-31-20XX. Estimate all revenues, expenditures and any transfers to the end of the fiscal year. You cannot have a negative beginning balance.

2. **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.

3. **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.

4. **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.

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

## C. ASB Budget

After collecting budgets from each of the activities, athletics, classes, and clubs, review for reasonableness and verify calculations. The ASB budget must then be approved by the student council, the principal, the primary advisor, and documented in the student council minutes. Depending upon your district's

procedures, the budget could be compiled by the Athletic Director, the Activity Coordination, or the ASB Bookkeeper into one complete budget.

**Submission to District Office**

Submit the completed ASB budget to the district 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 Director approval (WAC 392-138-013).

**Board of Director's Approval**

The Board of Director's must approve the school district ASB Fund Budget before any disbursements are made.

# Cash Handling

## Introduction

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

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

If you have any questions, contact your district office.

## Internal Controls

Cash handling involving cash registers, point of sale programs, change funds and receipt books is an integral part of the internal control system of school districts. Internal control is defined as a plan of organization, methods and procedures to ensure that monetary use is consistent with state law and with district policy; and that resources are guarded against waste, loss and misuse.

**All monies should come to the ASB bookkeeper on a daily basis and under no circumstances should ASB money be left in a classroom or taken home for safekeeping, by either students or staff.**

The principles of internal control are:

- Clear separation of duties and responsibilities
  - A single employee's work must be subject to automatic verification by another
  - Cash handling must be separated from record keeping
- Definite written procedures for cash handling
- Independent internal monitoring
- Keep voided receipts in numerical file
  - Receipting records shall be maintained for a minimum of 6 years.

## Procedures

### A. Sales Receipts

Sales receipts must be standard throughout the district. **Generic receipts are not acceptable.** Receipt books should be obtained from the district supply. Cash register receipts are acceptable as an alternative to the handwritten receipt.

Items that must be included on the receipt:

- Pre-numbered receipts.
- Pre-printed with district or school name.
- Date of transaction.
- From whom money is received.
- Cashier name
- Indication of cash and/or check amounts.
- Applicable revenue codes.

### B. Receipting

An authorized ASB representative shall receipt all money at the time of collection by either a District authorized receipt book, cash register, or point of sale program.

- Receipts must be issued in numeric order.
- Checks may NOT be cashed from ASB funds.
- Checks may NOT be written for more than the amount of purchase.
- ASB money may NOT be used to make change.
- The “Cash” or “Check” box on the receipt must be marked to indicate whether money received was in the form of cash or check. If a mixture of cash and checks is received, note the amount of each on the receipt.
- Checks must be endorsed immediately upon receipt.

*Note:* Do NOT hold any person’s check. Do NOT accept post-dated checks.

**Hand-written district receipts** are to be prepared in a minimum of two parts with copies as follows:

- Original to Customer.
- Second copy is Numerical File (left in book or put in a file).
- Voided receipts are to be noted as such; i.e., write the word “VOID” across the face of all copies and **save.** Staple payee copy to all other copies of the receipt and leave in numerical file.

**Recommended Internal Control: Have a Building Administrator initial the voided receipt.*

## Point of Sale Computerized Receipts

Schools can install computerized point-of-sale registers and network them within their buildings or their district. Point-of-sale registers allow all money, ASB or General Fund, to be receipted through the same register or multiple registers. Money received is separated by fund and then by the account code.

Point-of-sale registers also allow ASB and General funds to be deposited together as the computer receipts revenue to the proper fund, identifies receipts by code, individual or activity, and can offer a detailed transaction report or a summary by account code report. Cash is closed out at the end of the day and balanced to the cash drawer report. Cash, checks and credit cards are identified separately. An “on account” feature is also available.

Individuals receipting money should have their own password prior to logging on. This creates internal accountability so that transactions can be assigned to individuals.

**These transactions should not be attempted without specific instructions from the district office or unless your register has been set up to receipt them.*

For voids, follow the recommendation of your software provider.

## Cash registered receipts and Procedures

Cash registers are an alternative method of handling cash receipts. Their use is preferable at secondary schools and in large student stores. Cash registers can process receipts quickly, summarize daily activity, and keep cash and checks temporarily secure in the cash drawer.

Change funds must be established for each register.  This can best be accomplished by issuing an ASB warrant. (An ASB imprest fund check can also be used). By either method, checks must be payable to the custodian in charge. Change funds are to remain intact and must be closed out at fiscal year-end by depositing the fund back to the activity from which it was issued.

All cash received must be processed through the register using the following steps:

Cash & Checks:

- Count the cash.
- Ring the amount of sale into the register.
- Enter the applicable ASB activity code.
- Enter the amount of money received. Be sure to designate cash, check, or the appropriate mix. **Checks received must be for the exact amount of purchase.**
- At this time, the cash drawer opens and the amount of change, if any, appears on the register. (Original bills should not be put into the cash drawer until the transaction has been completed)
    - This is to alleviate any question about the amount of money received.
- Count change back to customer.
- Give customer the register receipt.
- Put money in the drawer. Endorse all checks immediately upon receipt.
- Close the drawer.
    - The cash register drawer should remain closed between transactions.

Credit Cards:

- The steps above apply for the sale, however the till will not open and you have the option to email the receipt to the customer.

Money collected from pop machines, ticket sellers, or ASB activity groups (such as school stores) can be entered into the register in total and the receipt given to the person depositing the money.

At the conclusion of each day's business, a "Z" tape should total the cash register out. The tape will show the receipt total summarized by account code. Count the money in the till, the total should match the amount on the "Z" tape. Any large discrepancies must be accounted for & signed by the person(s) counting the till. Any small differences may be adjusted to a revenue account as cash "over & short" and recorded in a log for periodic review. The original change fund should be locked in the school safe for the next day's business.

A summary of the daily receipts by fund and activity should be prepared with the "Z" tape using the transmittal of district receipts form. The deposit should be prepared according to procedure and the amount of receipts deposited intact daily.

## Deposits

All collections are to be deposited intact daily to the District depository account. Intact means that total cash received must match total cash deposited and total checks received must match total checks deposited.

### A. Deposit Preparation

- All checks are to be endorsed “For Deposit Only” with your building and/or district name and bank account. Each building location should have its own stamp so NSF checks can be identified.
- Be sure both school name and location code is on the front of the deposit slip.
- Prepare deposit slip per bank and district instructions.
- Prepare deposit transmittal for the district office.

### B. Reconciliation of District Depository Accounts

- District office personnel will reconcile the local bank depository accounts at least once each month

## Non-Sufficient Fund Checks

The buildings/departments will be notified when an NSF check has been received. Contact the check writer and ask for payment. If payment is received, re-deposit per your district requirements. If payment is not received, refer back to the district office. The district office will also need the activity code the check was originally receipted against.

If the district has a policy pertaining to the electronic retrieval of NSF checks, it is important to inform your parent community through the school newsletter or the student handbook, and posting that information in the school office.

If you use an electronic point of sale system, an NSF should be entered into the system. Contact the district office for further guidance.

## Transmittal of District Receipts

At the time of deposit, a summary of all receipts is reported to the District Office. Receipts are to be summarized by program and revenue code. Contact your district office for instructions.

For Handwritten receipts:

- Deposits should be listed by date and amount.
- Beginning and ending receipt numbers are to be listed.
- Receipts should be issued in consecutive order, any exceptions must be explained.
- Re-deposits should be handled according to district procedures.

## Change Funds

Schools requiring a change fund for certain activities should contact the ASB bookkeeper or the district office.

# Constitutions

## Sample Constitution and Bylaws of the Association Student Body

*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, with equal representation, respect, value and recognition of all students and staff, and 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 Student Body of _____ High School.

**Article 1. Name of Organization/Mascot & Colors**

Section A. It is resolved that the name of this organization shall be the Associated Student Body of _____ High School.
Section B. The name of the mascot for all extracurricular activities shall be the_____.
Section C. The school colors shall be_____, _____, and _____.

**Article 2. Purpose**
The principle purpose of this organization shall be:

Section A. To unify all student organizations under one general contract.

Section B. To increase student involvement in school management.

Section C. To develop in all students an understanding and appreciation of the democratic process.

Section D. To promote mutual respect and communication.

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

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

Section G. To establish traditions & responsibilities that promote a positive atmosphere.

**Article 3. The 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, unsafe, 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. The 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:

1. President
2. Vice President
3. Treasurer
4. Secretary

**Article 5. Duties of Student Council Members**

Section A. Duties of the ASB President

1. Enforce the Constitution.
2. Veto an issue with reason.
3. Receive committee reports.
4. Appoint committees.
5. Be a rep. at school related community functions.
6. 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

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

Section C. Duties of the ASB Secretary

1. To keep accurate and up-to-date minutes of all regular and special student council and executive meetings.
2. To make copies of the minutes for all members of Student council and the faculty office.
3. To be responsible for all correspondence from student council and the faculty.
4. To supply members with the agenda prior to meetings.

Section D. Duties of the ASB Treasurer:

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

Section E. Duties of Homeroom Representatives:

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

Section A. Major Officers:

1. President (elected)
2. Vice President (elected)
3. Treasurer(s) (appointed)
4. Secretary (elected)

Section B. Intermediate Offices:

1. Class Officers
2. Interning Representative

Section C. Minor Offices:

1. Class representatives
2. Club representatives
3. Homeroom representative
4. Club non-representative officers
5. 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:

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

Section 2. 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 the 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. The 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:

- Treasurer
    - Chosen by the faculty and confirmed by the principal.

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

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

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

Section J. 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 visibly posted for one week around campus.

Section C. Homerooms will vote on all amendments. In order to pass, the amendment must be carried by a three-fourths majority of the student body and is subject to approval by the Principal.

**Article 14. Dissolution of ASB**

Section A. If the _____(complete school name) ASB was ever dissolved by the _____(school district name and number), the ASB funds would revert to the _____School District under the control of the District's School Board of Directors.

Section B. WAC 392-138-021: Title to Property - Dissolution of an ASB. Title to all property acquired through the expenditure of an ASB's pubic monies shall be vested in the school district. In the event…the ASB ceases to exist for any reason, then (a) 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 (b) 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.

Section C. The records of the school's ASB Constitution and the ASB Council Minutes shall be kept in perpetuity (never to be destroyed) in a safe and central location and per the applicable state laws regarding retention can be sent to the state archives.

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
1. To create
2. To assist
3. To achieve
4. To organize

5. To attend
6. To support
7. To raise funds for

**Article 5. Eligibility**

Section A. To be eligible to participate in the_____ Club, all Club members must have and maintain a cumulative _____grade point average.

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

**Article 6. Amendments**

Section A. This Constitution shall be amended by a two-thirds majority vote of the membership provided...

**Article 7. Dissolution of the Club**

Section A. If the _____(name) Club was ever dissolved and there were remaining monies in the account, the Club funds would revert to the school's Associated Student Body general account. Guidance for dissolution is per the school's Associated Student Body Constitution.

Section B. All records of the Club and Club Minutes shall be kept in a safe and central location never to be destroyed and per applicable state laws regarding retention can be sent to the state archives.

Adopted on this _____day of _____, 20____.

By: Approved by:

# Consultant/Contractual Service Agreement

## Introduction

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

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

## Procedure

1. An employee of the District working as an employee cannot be paid as an independent contractor. Employees may legitimately have an independent business outside of their normal employee activities, but would need to ensure that other criteria are met before contracting with the District – e.g. conflict of interest, bid law compliance, district policy, etc.

2. Workers who are determined to be employees must be processed through the Human Resources Department (certificated/classified) and paid at a rate that has been approved for that activity by the Board of Directors.

3. All personal service contracts must have prior approval in accordance with district policy, which is usually the board of directors or their designee. Without prior approval, risk associated with services provided could create potential for personal liability to District staff. The form must include the contractors unified business identifier (UBI).

4. If the contractor has a business name and a federal ID number, all payments will be made payable to the business name.

5. Contractors need to submit requests for payment on business invoices as prescribed by district policy

6. The District business office should be contacted for additional requirements.

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

Independent contractors must sign a personal services contract. Check with your district business office for available forms.

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

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

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

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

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

9. Assessments leading to certification.
10. An education practitioner who aids, encourages, and/or abets another educator in any falsification or deliberate misrepresentation, including omission, of a material fact in conjunction with the acts listed above commits misrepresentation in the course of professional practice.

**RCW 42.23.030 - Interest in Contracts Prohibited**

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

**RCW 42.23.070 - Prohibited acts**

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

# Donations

## Introduction

A donation given to a school district is usually for a specific cause which can come from several sources including parents, staff, the community, associations, foundations, and trusts.

Be sure to check your school Board Policy and Procedures for the kinds of donations that are acceptable in your school district.

## Charitable Contributions

The Internal Revenue Service (IRS) under the Internal Revenue Code (IRC) allows a donor to claim a deduction for the donations (charitable contributions) made to qualified organizations, which includes donations to local schools and/or school districts.

A charitable contribution as defined by the IRC is "a contribution or gift to or for the use of a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes".

In general, the following considerations should be made:

- A contribution must be made in cash or property before the close of the tax year for it to be deductible in that year.
- A contribution charged on a bank credit card is deductible as a charitable contribution in the year the charge is made regardless of when the bank is paid.
- If the donor receives some benefit in return for the donation, the portion identified as a donation is calculated by deducting the value of the benefit received.
- A donation of property may be deducted only at its fair market value at the time of the gift. The value of the property on the actual contribution date must be used to arrive at the amount of the contribution.

To avoid the risk of legal implications, donors should be informed to consult with their tax advisor related to whether contributions are deductible for their tax purposes.

## RCW

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.

The amount a donor can deduct is equal to the cash or check they donate to the school district programs.

## Gift (Donation) Form

The District's Gift Donation Form should specify:

- The donor and their address.
- The type of the gift & amount (if a check, include the check number).
- The school or program benefactor.
- A description of the gift and any timeline for implementation.
- Origination signature and date.
- District acceptance per the gift criteria.
- Board approval per gift policy.

## Private Purpose Trust Fund

These funds are used to report trust arrangements under which the income and principal benefits individuals or programs in the school district. They are supervised by the district Business Office.

The purpose of the Private Purpose Trust Fund is to account for moneys or other assets donated to school districts to benefit individuals or private organizations. Examples include moneys for scholarship, student aid, charitable, and other similar purposes. For example, this may be for graduating seniors' scholarships for college or career tuition, athletic scholarships, academic scholarships, or books & supplies.

The authority to use the resource comes from the donor who specifies a use or range of allowed uses for assets to be held in trust. Accordingly, the school board has the authority to determine the use of the assets within the confines of the original trust agreement.

## InvestED

An example of a Private Purpose Trust is the InvestED program. InvestED distributes monies to public and private secondary schools so that school personnel, using their discretion, can identify and immediately respond to individual student needs to help students participate during school activities and after school programs.

Money comes into InvestED from individual donors, foundations, corporations, events and local fundraising. Schools apply and submit a year end paperwork for the help they've given students throughout the school year. InvestED then sends a check in the Fall for the new school year.

Each year, InvestED's serves over 650 secondary schools in the state of Washington and helps over 23,500 students for items like ASB cards, academic testing fees, college applications, sports equipment, activity fees, renting musical instruments, field trips, clothing, shoes, eyeglasses, yearbooks for seniors, basic needs and more.

## Donations

Donations to the ASB are also considered tax deductible. Often, the parent support groups such as the PTA or Booster Club will donate to a specific ASB purpose such as the environmental camps, transportation for field trips, entry fees for competitions, band instruments, yearbook cameras, etc.

Donor's write a check to the school or to the school district rather than pay the vendor directly.

Under Washington state and federal laws, the benefits and treatment of the athletic program for girls and boys must be equitable.

School districts that receive federal funding (as most do) need to consider that donations given to the ASB athletic program must comply with Title IX which prohibits discrimination between boys' and girls' sports.

RCW 28A.640.020 (c) also forbids discrimination in the athletic program.

## Private Money

Per state law, nonassociated private monies can be deposited into the 6000 series accounts for charitable purposes.

There must be school board policy for students to fundraise or solicit donations for the nonassociated private monies.

WAC 392-138-010 (5) “Nonassociated student body private moneys” means moneys generated by fundraising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.

WAC 392-138-200 The board of directors of a school district or a charter school board 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 or charter school 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.

WAC 392-138-017 When a school district has associated student body organizations that receive both public and private moneys as defined in WAC 392-138-010 (4) and (5), two separate sets of accounts shall be maintained. In addition, separate accounting records should be maintained by organization or purpose including clubs, classes, athletic activities, private purpose fundraising events and general associated student body.

A specific 6000 series account for scholarship needs for students can be created to receive donations to this account and be used as determined to help students per school board policy and procedures. These accounts must have budget capacity.

It is recommended that the revenue deposited into the 6000 series accounts be used during the current school year.

# Ethics

## The Expectations

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

**RCW 42.23.070 - Prohibited acts.**

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

**WAC 180-87-050 - Misrepresentation or falsification in the course of professional conduct**

Any performance of professional practice in flagrant disregard or clear abandonment of generally recognized professional standards in the course of any of the following professional practices is an act of unprofessional conduct…

## The Components

1. The Law - RCW & WAC.
2. OSPI Code of Professional Conduct.
3. Community Perceptions.

- They drive our voter approved funding levels (levy, bonds).
- Unfavorable news articles. Public education can be a target for the media and the perception of wrongdoing makes great press. ***A negative headline in a local paper about a neighboring school district taints your district's image too.***

4. Purchasing actions protested at board meetings.
5. Community members express lack of trust of managing funds.
6. Un-informed staff and parents.

## The Issues

1. Administrator hired family members and paid them through ASB.
2. Coaches get free meals at McDonalds if they take athletes there.
3. Supervisor **required** employee to sell fundraising items for family member.
4. Teachers get cash from the Parent Support Group.
5. Bonus rewards from vendors kept personally, e.g. Entertainment Books.
6. Teacher selling items at school and keeping the profits.
7. Parent Support Groups using district-buying power.
8. Staff using school equipment at home or other business.

### Legal Yet Inappropriate

1. Wearing school logo shirts to establishments that do not reflect district standards
2. Driving a district vehicle to the store or eatery
3. Dating employees of contractors that do business with the District
4. Attending highly visible recreational events with vendors. Close friendship with a vendor
5. Coach's family has exclusive access to gym or pool

## General State Requirements

A. By state law, all school districts are required to have policies in place regarding ASB Funds and accounts.
B. ASB money is considered to be "public money", (that is money generated by a public institution) and is therefore subject to close scrutiny and review in regard to record keeping and financial records (State Auditor's Office).
C. ASB officers, with the guidance and supervision of the primary advisor, develop an ASB operating budget annually with projected income and expenses for the next school year. This is accomplished each spring.

1. **All** ASB, Clubs, Classes, & Athletics participate in the budget process.
2. **All** ASB, Clubs, Classes, & Athletics must provide the Student Council information so that an informed fiscal decision can be made for the allocation of funds in building the annual budget (expenses, income, etc.)
3. The Student Council approved ASB budget is then submitted to the building Principal. After Principal approval, it is then submitted to the business office and lastly the school district's Board of Directors has final approval of the ASB budget.

D. The use of any ASB funds must be for **current Students** of the schools ASB
   1. All expenditures require prior approval. If using the ASB Purchasing Form, it keeps all required information together.
   2. Meeting minutes from the ASB Council and Club must show the discussion and voted on approval of the expenditure. Minutes need to be available upon request. Council meeting minutes are permeant record and need to hold indefinitely.
   3. School District Board Policies and Procedures, District Business office, along with Local, State and Federal law are to be upheld by building administration, bookkeeper and district business services office.
   4. All ASB fees must have School Board approval

# Fundraising – Charitable (Private Money)

## Introduction

Student fundraising activities are governed by RCW 28A.325.030. The statute clarifies the difference between activities to raise public funds, such as money for school sports programs and school clubs, from fundraising activities which result in private money for charitable causes.

The statute includes a provision to permit student groups **in their private capacity** to conduct fundraising activities for scholarships, student exchange programs or charitable purposes. If certain conditions are met these funds are considered **nonassociated** student body funds (WAC 392-138-010) and are not public money under section 7, article VIII of the state constitution.

Prior to seeking approval for the fundraiser, student groups must adequately research the proposed beneficiary to ensure it is a legitimate charitable organization or cause. The beneficiary does not necessarily need to be a 501c3 to be a bona fide charitable organization or cause. The key concern is whether there is a legitimate need identified. Note: It is recommended to avoid charitable fundraising for the benefit of a for-profit organization.

All fundraiser and expenditures for the fundraisers need to be recognized and include detailed cost expenditures in meeting minutes. These meeting minutes need to be signed off by ASB, an Advisor, and administrator.

## Requirements

**(RCW 28A.325.030, WAC 392-138-200, 205, 210)**

Board policy must be in place defining the scope and nature of allowable fundraising and must include provisions to ensure appropriate accountability for these funds.

Funds must be held in trust by the school district and accounted for separate from public money.

- The 6XXX account is used for Charitable/Private Money (if your district's

charitable/private money is less than 5% of your district's annual ASB expenditures.)

- District private purpose trust fund (if it exists) may also be used.

*Contact your district office for more information.*

**Budget** approval and capacity is required if deposited to the ASB funds. No budget is required if using a Private Purpose Trust Fund.

**Notice** must be given to potential customers identifying the intended use of the proceeds. The notice shall also state that the proceeds are non-associated student body funds to be held in trust by the school district exclusively for the intended purpose.

**Deposit and investment** practices follow the same requirements as public funds of the district. All money must be receipted, deposited intact and transferred to the county treasurer.

**Direct costs** of the fundraiser are withheld by the district or otherwise compensated.

**Pre-approval for disbursement** is required by the ASB or other authority designated in school district policy or procedures.

**Use of funds** must be only for the advertised purpose. Examples of charitable fundraisers may include: funding scholarships and student exchange programs, assisting families whose homes have been destroyed, supporting bonafide charitable organizations, community projects. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition.

## Considerations

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

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

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

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

# Fundraising

## Introduction

The following procedures for fundraising are necessary to ensure accounting controls in accordance with Generally Accepted Accounting Principles and a good internal control system.

Advisors and staff should be trained on fundraising procedures prior to any fundraising activities taking place.

See Fundraising/Activity Forms

## Procedures

### A. Procedures Prior to Sale

1. The fundraiser must be a type approved by the School Board. The student government, according to the constitution, and the school principal, or designee must approve all fundraising. Complete a fundraiser intent form and check with the district office about their notification requirements for fundraisers.
2. If the fundraiser is done on a “one time” or “periodic” basis, the fundraiser may be exempt from WA State Sales Tax.
    a. Most items are subject to WA State Sales Tax, but if your fundraiser qualifies under the above conditions, you do not have to pay or collect sales tax.
    b. Many districts sell the yearbook as an ASB fundraiser and this is done on a “periodic” basis. “Periodic” basis hasn’t been defined, but usually the sales are only open about 3 times for a short period of time during the school year. This is decided along District policies and procedures.
    c. A copy of the WA State Resale Certificate needs to be sent to the vendor to be exempt from WA State Sales Tax. The District Business Office has the original certificate.

d. Always check with your Business Office regarding “one time” or “periodic” fundraisers to make sure your fundraiser qualifies.

3. Put the fundraiser on the master calendar. A timetable shall be established for the starting and ending dates of the fundraiser, preferably no longer than 2 weeks. Depending on the type of event, a shorter time frame may be more appropriate and successful.
4. A selling price shall be established for the merchandise.
5. A district approved purchasing method shall be issued to the vendor.
    - A written agreement should be made with the vendor to ensure that unsold merchandise can be returned for credit. If merchandise cannot be returned, have a plan in place for leftover merchandise.
    - Consideration should be given to whether or not bid laws apply.
6. At the time merchandise is received from the vendor it shall be counted, signed for, and secured until it is checked out to the students.

7. The students shall be informed that they are responsible for all merchandise checked out to them. A parent approval letter is recommended. (See Parent Permission For Fundraiser Form)
    - The board should adopt a policy that students who do not return the unsold merchandise or cash received from sale of the merchandise will be assessed a fine.
    - This fine should be equivalent to the retail value of the merchandise.

## B. Procedures During The Sale

- All merchandise should be stored in a secure area throughout the sale. The club advisor or designee should be responsible for securing the merchandise and for checking all merchandise in and out.
- It is recommended that records be kept for individual students for accountability. (See Inventory Checkout Sheet)
    - Students must sign a checkout log each time he/she receives merchandise.
    - Students must sign the checkout log each time he/she turns in money for merchandise sold. (See Inventory Checkout Sheet)

- Money is to be turned into the ASB bookkeeper each day from the students. If collected by a staff member, a collection log must accompany the funds for deposit. (See Ticket Seller Report)
- **Under no circumstances**, should public money be taken home for safekeeping, by either students or staff, nor stored in a classroom, nor deposited to an individual's personal bank account. Money should be secured according to district policy.

### C. Procedures After the Sale

1. All student record sheets must be reconciled when students turn in money or merchandise after the fundraiser has ended and fines added to the student's record as necessary. (See Inventory Reconciliation Form)
2. All unsold merchandise is to be counted and placed in a secure location. Follow your plan for unsold merchandise.
3. The Final Reconciliation Form is to be kept on file on each fund raising activity.

The file should include:

1. The profit and loss analysis.
2. Relevant documentation, that might include but is not limited to: The fundraiser intent form, copies of all vendor invoices, district purchase order(s), receipts, student records sheets (including student fines), and other district reports.
3. A record of physical inventory of the unsold merchandise.
4. A copy of the vendor's credit memo for the merchandise returned.
5. A copy of the ASB interactivity transfer for the unsold merchandise transferred to the student store or other ASB club.
6. A final reconciliation showing the profit analysis of the fundraiser. This may be on the fundraising form or by itself.

## Crowdfunding

Crowdfunding is the practice of funding a project or a cause by raising money from a large number of people, typically via the internet.

Check with your District's Board Policy on whether crowdfunding fundraisers are allowable. Some districts have taken the stance of only allowing crowdfunding for non-cash donations.

If crowdfunding fundraisers are allowable, all revenues must be deposited directly to the District's bank account within 24 hours (RCW 43.09.240) with no fees deducted. Any fees should be paid by check to the company and not deducted from the revenues.

Refer to the Washington State Auditor's guidance for Third Party Receipting.

# General Fund Fundraising

## General Fund Fundraising

**History-** On February 19, 2003, the Attorney General's Office issued AGO 2003 No. 1 which stated that RCW 28A.320.015 authorizes school districts to undertake fundraising activities where the activity in question is related to the educational purposes served by the school district.

Fundraising categories

Per Attorney General Opinion 2003 No.1, fundraising activities can be categorized as ff:

1. Solicitation of gifts and donations
2. Intergovenmental contracts
3. "Enterprise" activities designed to raise revenue for a district

## Guidelines

1. There must be a school board policy

- Prior to general fund fundraising, school board must adopt policies outlining the scope and nature of fundraising to be allowed. All fundraising activities allowed by the policy must promote K-12 public school education or promote the effective, efficient, and safe management of the school district. It is recommended that districts develop a listing of allowable General Fund fundraising activities.
- School boards have broad discretionary power to adopt policies that are not in conflict with other laws that allow for creation and administration of programs that benefit K-12 public education and supports the safe operations of a school district.

2. Must relate the fundraising activity

- Districts must show a link between the fundraising activity and some specific district educational activity. It is recommended that the link to the educational activity be outlined on the fundraiser request form. It is also highly advisable to keep the approved fundraiser form with board minutes (that shows approval of fundraiser) with the accounting records pertaining to the activity.

3. Clearly state that its General Fund fundraising

- The purpose of the fundraiser must be clearly identified as being a fundraiser for the General Fund. All advertising should clearly indicate what the intended

purpose of the proceeds are for, and appropriate accounting records be maintained to properly account for each fundraising activity.

4. Fundraising activities should not be combined
    - Districts should clearly identify whether fundraising activities are: General Fund fundraising; Associated Student Body fundraising; or Charitable, nonassociated student body fundraising. “Joint” fundraising activities (i.e. ASB and general fund) are NOT recommended as commingling funds are accounted for separately by the Treasurer’s office, with funds having specific purposes; thereby resulting in confusing/erroneous record-keeping.

5. It is NOT private money
    - Monies raised from general fund fundraising activities are public monies, and as such must be spent appropriately.

# Gifts, Awards, & Incentives

## Introduction

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

## Procedures

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

- ASB public funds can only be used for legal and legitimate activities of the Associated Student Body.
- Activities that result in a grade or extra credit points do not fall under the CARS (Cultural, Athletic, Recreational, Social) category.
- ASB public funds cannot be used for any personal or private use.
- ASB public funds cannot be used for anything under the general heading of gifts, including charitable donations, scholarship or student exchange.

Expenditures for charitable donations, scholarships, and student exchange may be made only from legitimate ASB private (6000 account series), nonassociated student body money subject to board policy and specific controls. (See Fundraising Charitable - Private Money Section.)

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

- Cash awards and cash equivalents such as gift certificates/cards are not allowed. Gift cards are considered to have cash value, therefore, using them as incentives can be perceived as gift of public funds. It may also put students at risk when they are carrying cash or gift cards.

- Items given to individuals should be of nominal (de-minimis) value (which is typically outlined in school district policy). De-minimis describes an item or incentive that has such a minute value that it's often not significant to anyone other than the recipient of the incentive. For example, an inexpensive pin, plaque, trophy, or athletic sew-on patch would be allowed since they have a nominal value and no functional use or value except to the person receiving the award.
- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it is not considered a gift. For example, Spirit wear can be purchased for use during the club activities; however, individuals can-not retain them as they become school district property.

**Awarding of Student Apparel**

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

It is also legal to give prizes in a raffle designed to raise funds for the student body, provided the money collected is at least as much as the value of the prize(s) being raffled. Although raffles are considered non-curricular activities, they are still subject to the same cash handling procedures as outlined by district policy. The ASB must own the prize prior to the start of the raffle. There are specific requirements that must be followed in holding a raffle per the Washington State Gambling Commission. (See Fundraising Section.)

**Guidance on Student Incentives from the Washington State Auditor's Office:**

Districts who wish to purchase gifts to use as rewards for student activity first must establish a board policy that details the amount that may be spent for individual awards and an aggregate limit on annual expenditures for these items. This policy must link the activity and outcome required for a student to receive the incentive.

The District must establish the amount it would consider "de minimus" to the individual and the District. De minimus is an amount that is insignificant to a recipient for tax purposes and insignificant to the District to avoid gifting of public funds. This amount is not defined by law. However, for taxation purposes, the Internal Revenue Service (IRS) is a good resource for determining appropriate individual award amounts.

The total annual amount would have to be limited to a reasonable level. If a District wants to provide more significant awards that are beyond its policy, it may do so by obtaining these items through donations from outside sources.

If the District contracts with an outside vendor to raise funds for ASB and that vendor also supplies incentives for student sales, the incentives must fall within District policy, unless items are donated from an outside source.

# Imprest Checking Accounts

## Introduction

An ASB imprest fund is a district checking account established at a local commercial bank to allow schools to make **minor** disbursements by check for **certain approved purchases**. Some districts are using purchasing cards (P-Cards) as an alternative to Imprest accounts.

Each school may establish an ASB imprest fund checking account up to the maximum established by the Board of Directors for the convenience and efficiency of expediting disbursement, subject to the following: (See WAC 392-138-120)

1. The maximum amount of the imprest fund checking account shall be no more than is necessary for the highest month's disbursements.
2. The imprest fund checking account shall be initiated by deposit of, and replenishment of, a warrant drawn on the school's ASB fund. (GL 200)
3. Disbursements from the imprest fund checking account must be by check and shall be restricted to payment of invoices as allowed by the district's Business Office and approved by the ASB Student Council and advisor.
4. All imprest requests must show evidence of student approval.
5. Imprest requests must be accompanied by forms, **original** receipts or invoices showing the exact amount requested for payment.
6. The imprest fund checking account shall be replenished at least once a month by a warrant drawn on the ASB fund in the sum total of the disbursements made in the imprest fund checking account during the preceding month.

## Procedures

### A. Check Signers of the Imprest Account

- **Authorized signers are school administrators and possibly the Activity Coordinator**. The custodian of the imprest account should not be a signer on the account. Each time an administrator is replaced the bank signature card must be updated, (If the custodian signs checks, an additional signature is required.)

### B. Opening an Imprest Fund Checking Account

- After the Board of Directors has approved an imprest fund, it is opened by

issuing a district warrant from the ASB fund. The Board of Directors must approve a resolution authorizing the maximum amount of the imprest fund before the district office can establish the checking account.

**C. When to Use the Imprest Fund Checking Account**

- Upon direction of the district business office, a check can be written for the convenience and expediency of payment for ASB goods and services. Expenditures cannot exceed the balance of the account. District policy and procedure may determine which payments must be made through the district accounts payable system and which payments may be made through the imprest fund checking account.

**Possible uses based on district procedures are:**

- Memberships
- Registrations
- Dues
- Deposits

*(Imprest request forms must be filled out in their entirety prior to issuing a check* to include the appropriate signatures and the account code(s) to be charged for the expenditure. *Forms must indicate amount due, i.e., price per team, individual, etc.)*

- Restrictions on the use of the imprest fund checking account are:
  - Bids: The district office may have bids or contracts that require products be purchased from a particular vendor.
  - Wages: All employee wages, including those paid for student employees or temporary employees, **must** be paid through the district payroll system by district warrant or ACH.
  - Personal Services: Independent contractors are frequently considered employees by one or more regulatory agencies. For tax purposes, payment must be made through the district accounts payable system.

**D. How to Use the Imprest Fund Checking Account**

- Each expenditure made from the ASB imprest fund checking account must show prior approval of the ASB Governing Body and the ASB advisor.
- Student approval and original itemized vendor invoices, receipts and forms must be on file for each imprest check written. These items are attached to the request for imprest check form and submitted with the replenishment to Accounts Payable.

- Each check must be recorded in a check register by check number; this is easily done with computer software. All checks, including voids, must be accounted for in the register. Voided checks must be kept on file in accordance with the state's records retention schedule.

**All voided checks must have the signature area removed.**

## E. Depositing Into the Imprest Fund Checking Account

- The only deposits allowed to the imprest fund checking account are replenishment warrants and/or a return of change fund. Deposit change returned from checks written for travel expenses to the activity account.

## F. Replenishing the Imprest Fund Checking Account

- An imprest fund checking account replenishment request must be completed at least once a month by statute.
- **DO NOT** overdraw an imprest fund checking account.
- The district office will issue a replenishment warrant in the name of the account custodian and school. Deposit directly to the imprest fund account.

## G. Bank Statement Reconciliation

- Complete the bank statement reconciliation monthly and file according to district procedures. The bank reconciliation should be completed by someone other than the custodian of the imprest fund checking account and may be completed by the district office.
- Unredeemed checks are added back into the imprest fund account after a certain period of time has passed. Check with the district office. Remember to credit unredeemed checks on the replenishment form by checking number, payee, account code, and amount.

# ASB IMPREST FUND CHECK REQUEST

Date: _____ Check No: _____

Pay to the order of: _____

Mailing address _____
_____

In the amount of: $_____

For: _____ as per attached.

Charge to: _____ Activity Account No. _____

I, the undersigned, do herby certify under penalty of perjury that the materials have been furnished, the service rendered, or the labor performed as described herein and that the claim is a just, due, and unpaid obligation against_____ School, and that I am authorized to authenticate and certify to said claim.

Primary Advisor: _____

Student Activity Treasurer:_____

Activity Treasurer: _____

ASB Bookkeeper: _____

# Interest Earnings

## Investments

School Districts and other government agencies participate in the county investment pool which is operated by the County Treasurer (RCW 36.48.070).-Various District funds, including the ASB Fund earns interest from the investment of funds with the County Treasurer. Several times a month the district business office transmits the ASB funds to the county Treasurer's office for investment. Interest earnings derived from these investments should be divided proportionately between the district's elementary and secondary schools' ASB Funds.

ASB investment earnings must remain in the ASB Fund and are not transferable to the General Fund (WAC 392-138-115).

## Distribution

The monthly county Treasurer's report to the district business office will indicate the current month's interest distribution for the ASB Fund. It is advisable to track the interest earned in Excel in order to properly track the distribution of interest earnings based upon each school's ASB prior month ending fund balance. The distribution is done at the district level usually through a Journal Entry.

Schools that have large scholarship or private donation accounts are kept in Trust Fund 70 accounts at the district level and are held at the country Treasurer's office for investment. The Trust accounts can be "expendable" or "non-expendable" based upon the initial set-up of the Trust account. Interest earnings from these Trust accounts shall be accounted for, expended, invested, and distributed based upon individual account balances at the district level usually through a Journal Entry.

RCW 28A.150.010 (Public Schools); RCW 28A.325.030 (Associated Student body fund-Fund-raising activities-Nonassociated student body program fund monies); WAC 392-138-115 (Associated student body public monies-Deposit and investment); WAC 392-138-200 (Nonassociated student body private monies); WAC 392-138-205 (Nonassociated student body private monies-Deposit and investment)

# Internal Controls

## Introduction

Internal control is a plan of organization under which employees' duties are arranged and records and procedures are designed to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Good internal controls are designed to:

- Safeguard assets.
- Ensure the accuracy and reliability of accounting data.
- Promote operational efficiency.
- Ensure adherence to managerial policies and state and federal statutes.
- Assign accountability.

## Written Policies and Procedures

Each district should develop written policies and procedures for the ASB. Policies provide Board authorization for ASB activities. Procedures provide instructions in the correct method for processing transactions and identify critical checks and balances that must be included to ensure accuracy.

## Segregation of Duties

Employee responsibilities should be subdivided so that no single employee is responsible for authorizing, processing, recording and reviewing a single transaction. This system helps ensure that errors and irregularities do not occur or that if they do occur, they are identified and corrected promptly. In a one-person office, it is critical that management routinely reviews and approves individual transactions to maintain the required segregation of duties. It is recommended that students be trained and perform some of these functions.

## Documentation

All ASB transactions should be promptly and accurately recorded on district authorized pre-numbered documents. The numeric sequence of documents should be accounted for.

## Routine Reconciliations

An independent party should routinely compare recorded figures to actual assets. Some reconciliations such as deposit reconciliations and bank reconciliations are prepared on a monthly basis by building and/or district personnel. Other reconciliations are the responsibility of an independent, outside party such as routine reviews by internal auditors or state examiners. All reconciliations are designed to ensure that documents accurately reflect the value of district assets.

## Security

Physical access to cash, checks, pre-numbered documents, fundraising products, ASB records, and other ASB assets should be limited to authorized individuals. Limited access protects assets and assigns responsibility in the event of missing items.

When an employee leaves the district or changes position, some things to consider:

- Change the safe combination.
- Alarm codes and passwords.
- Keys.
- Procurement/Credit Cards.
- Bank Accounts/Signature Cards/Online Banking.
- Accounting and Student Information System access.

## Records Retention

The Washington State Division of Archives and Records Management establishes the time period for retaining all documents. Retention of documents is necessary for future review by state examiners and to provide supporting documentation for future research of previous transactions. See the Records Retention section for archiving guidelines.

# Associated Student Body Funds

## Internal Controls Checklist for Grades K-6

- ◻ Pre-numbered tickets, receipts, or cash register receipts are always used when money is collected.
- ◻ All monies are counted before transferring between students and staff, and verified.
- ◻ Receipts are always noted as *cash or check* accepted.
- ◻ All monies are deposited within one working day and are intact.
- ◻ All transmittals are prepared and submitted by district policy.
- ◻ All funds are transferred on a timely basis (at least monthly).
- ◻ 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.
- ◻ All records of fundraisers are kept together.
- ◻ Prizes, awards, and incentives are approved and nominal (diminimis) in nature.
- ◻ All School District policies are followed for expenditures: Purchase orders, approval, bids or quotes.
- ◻ Petty Cash and /or Imprest accounts are documented and approved.
- ◻ Petty Cash and /or Imprest accounts are reconciled in a timely basis (at least monthly).
- ◻ A procedure is established and followed for maintaining inventories in the student store.
- ◻ All equipment purchased with ASB funds are annually inventoried and reconciled.
- ◻ The combination to 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 the Principal.
- ◻ All fundraisers are reconciled at the end of a sale.
- ◻ All receipts, tickets, purchase orders, and other pre-numbered documents are secured, and reconciled on a regular basis.
- ◻ All funds raised as Private Monies are restricted to use as stated by the donor.
- ◻ Procedures are in place to insure that no activity spends more funds than it has available.
- ◻ Private monies from Parent Support Groups (PTA/PTO) are clearly separated from ASB and school accounting.

# 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 monies are counted before transferring between students and staff, and verified.
- ☐ Receipts are always noted as cash or check accepted.
- ☐ All monies are deposited within one working day and are intact
- ☐ All transmittals are prepared and submitted by 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 Monies 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 monies from Parent Support Groups are clearly separated from ASB and school accounting.

# Inventory

**Note: Also See Ticket Sales and Student Stores**

## Introduction

Inventory procedures should be followed for student stores, vending machines and any fundraisers that includes selling a product. **Inventory is required for all equipment, uniforms, and any small and attractive assets.** Inventory must be performed, at the minimum, on an annual basis by students, coaches/advisors and/or the Athletic/Activities Director.

## Procedures

### A. Order and Receipt of Goods

All merchandise must be ordered on a district ASB purchase order or by a district purchasing card. See the Purchasing section for details.

When merchandise is received, a comparison should be made between the items received versus ordered and note any differences on the packing slip or invoice. Follow your district's Accounts Payable process to ensure timely payment.

### B. Safeguarding Assets

School inventory should always be stored in a locked, secured area. Only a limited number of people should have access to the storage area.

If designated people who had responsibility for keys and combinations leave the district or change positions, locks should be changed. See Internal Controls for other items to be addressed.

### C. Reconciliation

1. A physical inventory of resale items should be performed monthly. Inventory can be taken less frequently for small operations like those in an elementary school. The frequency of taking inventory must be increased if significant shortages are discovered.
2. Complete an Inventory Reconciliation Form.

Start with beginning inventory, add purchases made during the month (from vendor invoices), and deduct ending inventory. This figure should represent the quantity of items sold. To reconcile the quantity sold to actual cash deposits, extend the quantity sold by the selling price. This total figure should equal the cash deposited.

- All differences must be explained in writing and signed in ink.
- Copies of all inventory forms should be available for district review.
- If the inventory is for a fundraiser, the original monthly inventory reconciliation should be kept with the final fundraising reconciliation.

### Vending Machines – District Managed

- Two people (students performing this task shall have adult supervision) shall work together stocking inventory and counting cash. Cash and the inventory log shall be given to the ASB bookkeeper or secretary. He/she will issue a receipt. This receipt shall be retained in the vending machine records.
- Expired inventory is to be removed immediately and counted as damaged/destroyed
- Inventory should be stocked and used by expiration date in relation to vending machine count timeframe.
- It is recommended that signage state “Use at your own risk/no refunds” as we have to deposit intact.
- Use item counters on vending machines to compare inventory activity to calculated inventory sold. Any significant differences in cash to sales or inventory sold to the counter shall be investigated and adequately documented.
- If a district opts not to use item counters on the vending machines, or if vendors are not able to provide counters on vending machines, it will be necessary to perform manual inventory counts on all machines and storeroom commodities.

### Surplus Inventory (RCW 28A-335-180)

Check with your district office regarding district policy in the surplus of ASB items, equipment, and uniforms.

# Parent Support Groups

## Introduction

Parent support groups such as PTA and PTSA, in cooperation with the school administrative staff, are very helpful, needed, and can be an enriching component to the school climate encouragement to involve parents comes from the local school board and the superintendent. Their volunteer involvement provides added resources for both students and staff.

PTA and PTSA are proprietary names and are registered service marks. (This is the same legal status as a trademark, but is the designation used for services). Groups may only use "PTA/PTSA" if they are registered with the National Congress of Parents and Teachers and the Washington State PTA.

A PTA is not a "school-related organization." Each PTA is a local, self-governing, nonprofit (and usually, tax-exempt) membership association with their own set of bylaws, elected officers and membership. PTA's pass an annual budget and are subject to the Articles of Incorporation and the Bylaws, but PTA's are also subject to the Washington State PTA and National PTA which they pay dues. PTA's are required to obtain non-profit status. This can be 501(c)3 or 501(c)4 status and must carry liability insurance.

Washington State PTA offers assistance to local units. Publications such as *Washington State PTA Managing your Non-Profit* and *PTA and the Law* outline the requirements for the proper handling of PTA funds and how PTAs operate.

Staff participation, cooperation and support of PTA's are encouraged. However, employees are discouraged from holding an official position or having signature authority with a PTA due to potential conflicts of interest.
(RCW 42.23)

If the PTA holds a fundraising activity at a school, on or off school district property, or involving students, AND is conducted at the **direction or under the supervision of the PTA**, the money belongs to the PTA.

## Procedures

In order for these funds to belong to the PTA, **the entire activity must have been conducted at the direction and/or supervision of the PTA**. This means that the PTA must be clearly in charge of the activity, including advertising the activity.
To determine if the PTA directed or supervised the activity, ALL of the following criteria are used:

1. If there was a contract involved, **the PTA must have signed the contract in accordance with their bylaws**. If someone else (i.e., a school district representative) signed the contract, then the activity is not a PTA activity.

2. The PTA must have been involved in the creation and planning of the activity, as well as the implementation, operation and management of the activity. It must also:
   - provide the majority of manpower for the activity through its volunteer members and not by students;
   - have a properly structured committee for the activity oversight; and
   - provide insurance for the activity

3. School district employees should be involved only on their own personal (non staff) time unless the employee's job description requires them to serve in an advisory capacity.

4. The activity must follow PTA guidelines which may include:
   - approval by the PTA membership or Executive board; and
   - be a part of their budget.

5. A facility use permit may be required by the school district, in accordance with district policy.

6. Monies collected from the fundraising activity are not to be counted by school district employees, held in a district facility or school safe, or be deposited into a district bank account. Instead, money is to be counted by the designated PTA representative in accordance with its rules. It must be deposited into a separate bank account which is operated solely by the PTA.

7. When students are asked to participate in a PTA fundraiser, it must be clearly advertised that the activity is a PTA event. Students are discouraged from collecting money for the PTA. A contract between the PTA and the ASB is advisable when students are asked to work a PTA event, because it clearly defines the responsibility and distribution of the funds. If a majority of the work or sales is performed by students, or the event could not be successful without student participation, then it becomes an ASB event.

8. Local PTA chapters are not allowed to sponsor student athletic contests.

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

**Donations**

PTA's making a donation to a school should contact the building Principal to determine district policies and guidelines governing donations.

**Non Profit Bulk Mailings**

Usually PTA local units and councils can qualify for a special, reduced non-profit bulk mailing permit. They would do this with the post office where their mailings will be made. The special bulk rate authorization cannot be rented, delegated or loaned to another organization. The special permit indicia is stamped in the upper right hand corner.

The school district can also have a special non-profit bulk mailing permit that is used by the local schools and Administrative departments, and this may not be loaned to the PTA or any other organization. Newsletters to parents/guardians, if paid by either the school district or the PTA, may include PTA information.

If a PTA council holds a non-profit bulk mailing permit, in addition to the district holding a non-profit bulk mailing permit, the school newsletter may include the dues membership envelope, but they cannot include commercial advertising.

For further information about postal regulations, please contact the U.S. Postal Service. They may be contacted at www.usps.com.

# Booster Clubs and PTO's

## Introduction

Parent Booster Clubs and Parent Teacher Organizations (PTO's) are separate entities from the school and school district. They generally support and supplement the athletic and music programs of a specific school although they can also support other school activities. Encouragement to involve parents in these school activities comes from the local school board and the superintendent. This volunteer involvement provides added resources for both students and staff. All such groups must follow school board policy regarding recognition by the school district.

Although these groups are not governed by the school district, they must follow certain local school district policies and procedures especially when renting district facilities, gifting donations, or involving student groups.

Staff participation, cooperation and support are encouraged if employees would like to become members of the Booster or PTO organization. However, district employees are discouraged from holding an official position or having signature authority with a Booster Club due to potential conflicts of interest. (RCW 42.23)

To legally solicit donations or fundraise, Booster Clubs and PTOs must register with the Secretary of State as a non-profit corporation as well as a charitable organization. Booster Clubs usually have elected officers, membership, and pass an annual budget. They are subject to their Articles of Incorporation and Bylaws.

It is recommended that they become a 501 (C) 3 non-profit organization and maintain clear communications with the building principal (or their designee) regarding their activities. For many districts, Booster Clubs and PTOs are officially recognized by the local school board. They must carry liability insurance for their activities, particularly when renting district facilities. Additional special insurance may also be required if the Booster Club or PTO sponsors athletic events.

## Procedures

In order for funds to belong to a Booster Club or PTO, **the entire activity must have been conducted at the direction and/or under the supervision of the Booster Club or PTO.** This means that the Booster Club and PTO must be clearly in charge of the

activity from start to finish.

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

1. If there was a contract involved, the Booster Club or PTO must have signed the contract in accordance with their bylaws. If someone else (i.e., a school district representative) signed the contract, then the activity is not a Booster or PTO activity but becomes a school activity under the direction of the ASB.

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

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

## Donations

Booster groups wishing to make a donation of either goods or money to a school should contact the building Principal to determine district policies and guidelines governing donations.

Booster Clubs need to be aware of the equity issues when donating money and/or equipment to the school's athletic teams. Title IX issues for equity comes into play when donations favor one segment of athletics over another, e.g., boys' over girls' sports. For information on Title IX questions, contact the Office of Superintendent of Public Instruction (OSPI) website: http: //www.k12.wa.us/equity.

A helpful resource for Booster Clubs is the booklet printed by

## Individual Fundraising Accounts

Booster clubs cannot require members or students to fundraise or raise a certain amount. If a member or student chooses not to participate in the fundraiser, that person still receives an equal benefit from the revenues generated. Additionally, booster clubs cannot use individual fundraising accounts (IFA's) to credit an individual for funds raised. Fundraising is an opportunity to generate revenue for the booster club as a group, not individuals.

(http://wsbca.org/about-individual-fundraising-accounts/)

Some booster clubs create individual fundraising accounts to give credit to those who participate in fundraising activities. It is often asked whether such accounts are legal under IRS charity rules and if so, whether the individuals may control how the funds in their accounts are used.

The IRS has a strict rule against private inurnment – the transfer of any of an organization's assets to, or for the benefit of, an individual for a nonexempt purpose. Therefore, individuals may not control any fundraising accounts set-up in their name, nor may they withdraw funds from the "accounts" to use as they wish. The tax-exempt organization must at all times determine how its funds, even funds credited to an individual with respect to their fundraising efforts, are used. And, all funds must be used for the organization's tax-exempt purposes.

The IRS also prohibits earmarking of contributions. You cannot make a tax-deductible contribution to a tax-exempt organization and earmark or designate the funds donated for the support of a specific individual. If you could, parents could make tax-deductible contributions that they earmarked to pay for specific expenses of their own child.

1. Individuals understand that the money raised is really the property of the tax-exempt organization; the tax-exempt organization must control the funds and determine what portion, if any, of the amounts raised may be credited to the individuals;

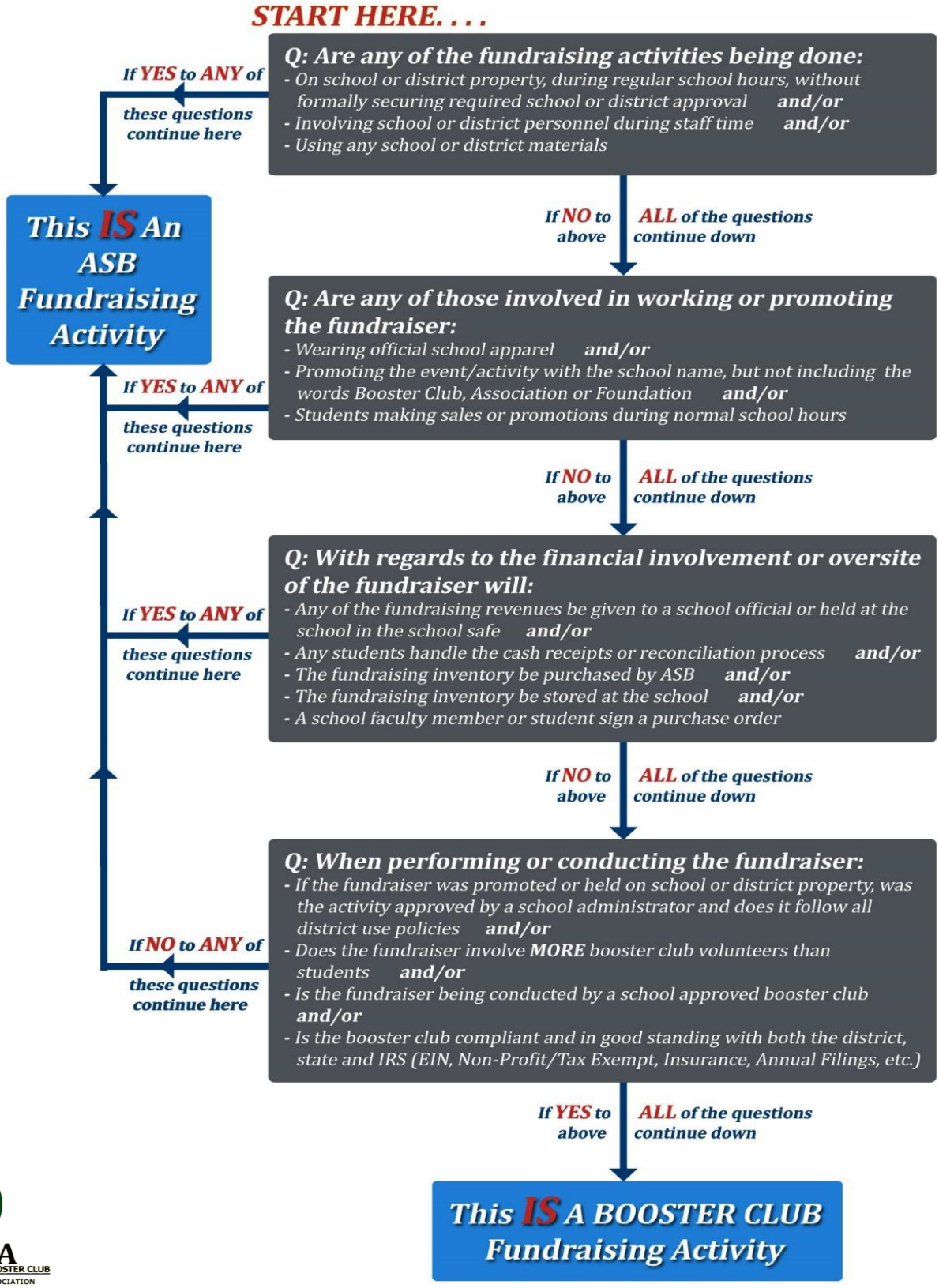
2. All amounts raised are used for the tax-exempt purposes of the organization; the organization, and not the individuals, must determine how the funds are used; and,

Individuals may not withdraw funds to use as they wish; individuals who leave the organization cannot take amounts credited to their name with them; the funds stay with the organization to be used for the organization's tax-exempt purposes.

Helpful resources for Booster Clubs include:

- Washington State Booster Club Association, a non-profit organization that provides guidance, education, training and operational support to booster clubs and their program administrators
- A booklet printed by Washington State PTA, PTA and the Law/Volunteers and the Law, which is a basic outline of the state and federal rules, regulations, and laws that affect private, nonprofit, tax-exempt organizations.

# Qualifications to determine when a Fundraiser is an ASB or a Booster Club activity




WSBCA
WASHINGTON STATE BOOSTER CLUB ASSOCIATION

# Purchasing

## Introduction

All purchases must follow district policy and procedures which require the issuance of a purchase order, or if Board approved, use of a **purchase/procurement** card.

## Procedures

These procedures outline issuance of purchase orders at the school level and at the district level recognizing that specific procedures may vary from district to district.

To make an ASB purchase:

1. Determine budget capacity.
2. Prior approval of ASB governing body.
3. Prepare a requisition and/or purchase order.
4. Receive approval signatures.
5. Review state bid laws and district policy.

In some cases, an employee may receive prior approval to purchase miscellaneous items with a personal check or credit card. The original receipt(s), not a charge card statement, must be attached to a district authorized reimbursement form and submitted for reimbursement accompanied by the appropriate student and administrative signatures.

Refer to WAC 392-138-125 and WAC 392-138-210 which govern disbursements by ASB's.

Contact your district office for further district purchasing procedures.

# Revised Code of Washington (RCW's)

| | |
|---|---|
| RCW 28A.320.030 | Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration. |
| RCW 28A.325.010 | Fees for optional noncredit extracurricular events – Disposition. |
| RCW 28A.325.020 | Associated student bodies – Powers and responsibilities affecting. |
| RCW 28A.325.030 | Associated student body program fund – Fund raising activities - Nonassociated student body program fund monies. |
| RCW 28A.325.050 | Associated student body program – Publication of information on school district website. |
| RCW 43.09.240 | Public officers & employees - Duty to account & report- Removal from office - Deposit of collections |
| RCW 28A.710.020 | Charter Schools - Parameters |
| RCW 28A.710.050 | Admission & enrollment of students – Capacity – Specialized learning environment |
| RCW 28A.710.060 | Enrollment options information – Earned credits – Participation in district sponsored interscholastic programs |
| RCW 28A.710.070 | Washington state charter school commission |
| RCW 28A.710.300 | Interschool athletic activities – WIAA |
| RCW 28A.710.901 | Effective date - 2016 |

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

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

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

The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: PROVIDED, That in so establishing such fee or fees, the district shall adopt regulations for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees.

An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. Fees collected pursuant to this section shall be deposited in the associated student body program fund of the school district, and may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the activities and programs of associated student bodies.

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

As used in this section, an "associated student body" means the formal organization of the students of a school formed with the approval of and regulation by the board of directors of the school district in conformity to the rules and regulations promulgated by the superintendent of public instruction: PROVIDED, That the board of directors of a school district may act or delegate the authority to an employee of the district to act as

the **associated student body** for any school plant facility within the district containing no grade higher than the sixth grade.

The superintendent of public instruction, after consultation with appropriate school organizations and students, shall promulgate rules and regulations to designate the powers and responsibilities of the boards of directors of the school districts of the state of Washington in developing efficient administration, management, and control of monies, records, and reports of the associated student bodies organized in the public schools of the state.

**RCW 28A.325.030 Associated student body program fund–Fund raising activities-Nonassociated student body program fund monies.**

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.

All monies 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 RCW 28A.350 : **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.

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.

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 monies. The school board policy shall include provisions to ensure appropriate accountability for these funds.

Nonassociated student body program fund monies 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 monies 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 monies shall not be deemed public monies 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.

**RCW 28A.325.050 Associated student body program fund–Publication of information on school district website.**

1. Each school district that has an associated student body program fund must publish the following information about the fund on its web site:
    - The fund balance at the beginning of the school year
    - Summary data about expenditures and revenues occurring over the course of the school year
    - The fund balance at the end of the school year
2. The information under this section must be published for each associated student body of the district and each account within the associated student body program fund.
3. If the school district web site contains separate web sites for schools in the district, the information under this section must be published on the web site of the applicable school of the associated student body.

4. No later than August 31, 2014, school districts must publish the information under this section on their web sites for the 2012-13 and 2013-14 school years. School districts must add updated annual information to their web sites by each August 31st, except that school districts are only required to maintain the information on the web site from the previous five years.

**RCW 43.09.240 Local government accounting—Public officers and employees—Duty to account and report—Removal from office—Deposit of collections.**

Every public officer and employee of a local government shall keep all accounts of his or her office in the form prescribed and make all reports required by the state auditor. Any public officer or employee who refuses or willfully neglects to perform such duties shall be subject to removal from office in an appropriate proceeding for that purpose brought by the attorney general or by any prosecuting attorney.

Every public officer and employee, whose duty it is to collect or receive payments due or for the use of the public shall deposit such monies collected or received by him or her with the treasurer of the local government once every twenty-four consecutive hours. The treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible as long as the treasurer has received a written request from the department, district, or agency, and where the department, district, or agency certifies that the money is held with proper safekeeping and that the entity carries out proper theft protection to reduce risk of loss of funds. Exceptions granted by the treasurer shall state the frequency with which deposits are required as long as no exception exceeds a time period greater than one deposit per week.

In case a public officer or employee collects or receives funds for the account of a local government of which he or she is an officer or employee, the treasurer shall, by Friday of each week, pay to the proper officer of the local government for the account of which the collection was made or payment received, the full amount collected or received during the current week for the account of the district.

**RCW 28A.710.020 Charter schools—Parameters.**

A charter school established under this chapter:

(1) Is a public school that is:

(a) Open to all children free of charge and by choice; and

(b) Operated separately from the common school system as an alternative to traditional common schools;

(2) May offer any program or course of study that any other public school may offer, including one or more of grades kindergarten through twelve;

(3) Is governed by a charter school board according to the terms of a renewable, five-year charter contract executed under RCW 28A.710.160;

(4) Functions as a local education agency under applicable federal laws and regulations and is responsible for meeting the requirements of local education agencies and public schools under those federal laws and regulations, including but not limited to compliance with the individuals with disabilities education improvement act (20 U.S.C. Sec. 1401 et seq.), the federal educational rights and privacy act (20 U.S.C. Sec. 1232g), the McKinney-Vento homeless assistance act of 1987 (42 U.S.C. Sec. 11431 et seq.), and the elementary and secondary education act (20 U.S.C. Sec. 6301 et seq.).

**RCW 28A.710.050 Admission and enrollment of students—Capacity—Specialized learning environments.**

(1) Except as provided in subsection (3) of this section, a charter school may not limit admission on any basis other than age group, grade level, or enrollment capacity. A charter school is open to any student regardless of his or her location of residence.

(2) A charter school may not charge tuition, but may charge fees for participation in optional extracurricular events and activities in the same manner and to the same extent as do other public schools.

**RCW 28A.710.060 Enrollment options information—Earned credits—Participation in district-sponsored interscholastic programs.**

(1) School districts must provide information to parents and the general public about charter schools located within the district as an enrollment option for students.

(2) If a student who was previously enrolled in a charter school enrolls in another public school in the state, the student's new school must accept credits earned by the student in the charter school in the same manner and according to the same criteria that credits are accepted from other public schools.

(3) A charter school may participate in state or district-sponsored interscholastic programs, awards, scholarships, or competitions to the same extent as other public schools.

## RCW 28A.710.070 Washington state charter school commission.

(1) The Washington state charter school commission is established as an independent state agency whose mission is to authorize high quality charter public schools throughout the state, especially schools that are designed to expand opportunities for at-risk students, and to ensure the highest standards of accountability and oversight for these schools.

(2) The commission shall, through its management, supervision, and enforcement of the charter contracts and pursuant to applicable law, administer the charter schools it authorizes in the same manner as a school district board of directors administers other schools.

(3)(a) The commission shall consist of:

(i) Nine appointed members;

(ii) The superintendent of public instruction or the superintendent's designee; and

(iii) The chair of the state board of education or the chair's designee.

(b) Appointments to the commission shall be as follows: Three members shall be appointed by the governor; three members shall be appointed by the senate, with two members appointed by the leader of the largest caucus of the senate and one member appointed by the leader of the minority caucus of the senate; and three members shall be appointed by the house of representatives, with two members appointed by the speaker of the house of representatives and one member appointed by the leader of the minority caucus of the house of representatives. The appointing authorities shall assure diversity among commission members, including representation from various geographic areas of the state and shall assure that at least one member is the parent of a Washington public school student.

(4) Members appointed to the commission shall collectively possess strong experience and expertise in public and nonprofit governance; management and finance; public school leadership, assessment, curriculum, and instruction; and public education law. All appointed members shall have demonstrated an understanding of and commitment to charter schooling as a strategy for strengthening public education.

(5) Appointed members shall serve four-year, staggered terms. The initial appointments from each of the appointing authorities must consist of one member appointed to a one-year term, one member appointed to a two-year term, and one member appointed to a three-year term, all of whom thereafter may be reappointed for a four-year term. No appointed member may serve more than two consecutive terms. Initial appointments must be made by July 1, 2016.

(6) Whenever a vacancy on the commission exists among its appointed membership, the original appointing authority must appoint a member for the remaining portion of the term within no more than thirty days.

(7) Commission members shall serve without compensation but may be reimbursed for travel expenses as authorized in RCW 43.03.050 and RCW 43.03.060.

(8) The commission shall reside within the office of the superintendent of public instruction for administrative purposes only.

(9) RCW 28A.710.090 and RCW 28A.710.120 do not apply to the commission.

**RCW 28A.710.300 Interschool athletic activities—Washington interscholastic activities association rules.**

(1) The eligibility of a charter school student to participate in interschool athletic activities or other interschool extracurricular activities governed by the Washington interscholastic activities association is subject to rules adopted by the Washington interscholastic activities association.

(2) A proposal by a charter school to regulate the conduct of interschool athletic activities or other interschool extracurricular activities governed by the Washington interscholastic activities association is subject to rules adopted by the Washington interscholastic activities association.

(3) The charter school is responsible for the full cost, minus any student participation fee, for any student who participates in interschool athletic activities or other interschool extracurricular activities governed by the Washington interscholastic activities association.

**RCW 28A.710.901 Effective date—2016 c 241.**

This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions and takes effect immediately [April 3, 2016].

# Records Retention

## Introduction

Public records, office files and memoranda must be retained for specific reasons and times. Below is a brief overview of some records that may be affected by the Retention Laws and Guidelines. Please refer to WAC 414-08-020, 030, 040, 050 for more detailed information on retention and destruction of records.

## Procedures

The WASBO Records Management Manual (2015) for School Districts and ESD's in Washington State can be found at:
WASBO Records Management Manual
WASBO Records Management Sample Forms

Schools need to use the following records retention schedules, which can be found along with other resources on the Secretary of State's website: Managing School and ESD Records:

- Local Government Common Records Retention Schedule (CORE)
- Public Schools (K-12) Records Retention Schedule

The following schedule is a condensed version of the State Approved Retention Schedules.

### Storage

1. Complete a transmittal request, and after approval of the Regional Archivist, send the documents to him/her for retention. Keeping a record of all shipments made is essential. This is a preferred method since storage is done in accordance with the State.

2. Continue to retain records in a permanent storage area. Care should be taken to store information in accordance with requirements (i.e. microfiche, vaults, etc.)

**Disposition**

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

| Records Manual Series Title & Description | Secondary Description | Retention Primary Copy |
|---|---|---|
| **Athletics** | Eligibility Records | 3 Years |
| **Banking Records** | Canceled Checks<br>Check Registers<br>Deposit Slips<br>Bank Statements | 6 Years |
| **Budget** | | Permanent |
| **Budget Work Papers** | | Current and Prior Year |
| **Cash Receipts Transmittals – Internal** | | 6 Years |
| **Club Constitutions** | | Permanent |
| **Contracts and Bylaws** | | Permanent |
| **Contracts/Agreement** | | Termination Plus 6 Years |
| **Election Results** | | 6 years |
| **Employee Reimbursement Forms** | | Current and Prior Year |
| **Expenditure/Balancing Forms** | | Current and Prior Year |
| **General Ledger** | | 6 Years |
| **Historical Materials** | Trophies, Banners, etc. | Permanent |
| **Imprest Reconciliation Forms** | | 3 Years |
| **Inventory Reconciliation** | Student Store<br>Fundraisers<br>Ticket Sales | 3 Years |
| **Invoice/Approval/PO/Contract Copies** | | 6 Years |
| **Meeting Minutes of Clubs & Student Council** | | Permanent |
| **Petty Cash Records** | | 6 Years |
| **Receipt Books (hand-written)** | | 6 Years |
| **Requisitions (original signatures)** | | 6 Years |

| | | |
|---|---|---|
| **Student Fee/Fine Statement** | | 6 Years |
| **Transmittals with Z-tapes** | | 3 Years |

## Electronic Mail

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

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

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

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

- Transmittals (letters/memos)

Additional resources for managing e-mail messages can be found on the Secretary of State's website: Managing Emails

**Transferring Archival Records** – Pg. 26 of WASBO's Records Management Manual

There are two methods for transferring records to the Washington State Archives; one for electronic records and one for paper records.

If the records are digital, you can work with the digital archives to transfer your records. They have made it very easy to transfer Archival Email, School Board Minutes and other born electronic records. They will provide preservation of these valuable legal and historical records as per Chapter 434-663 WAC. If you have archival electronic records to transfer to the Digital Archives, please contact them at 360-586-4901.

If the Archival records are paper, they need to be indexed and boxed up in Acid-Free Storage Boxes. You may contact your Archives Branch for assistance.

Additional resources for transferring archival records can be found on the Secretary of State's website: How to Transfer Archival Records

# Refunds

## Introduction

A refund is a return of funds. There are two types of refunds, a refund of revenue and a refund of expenditure.

## Procedures

A refund of revenue is returning funds that have been previously receipted and deposited by the ASB. Sufficient documentation showing original receipt of funds must be supplied to issue a refund. A refund can be issued by imprest check or district warrant, but should never be made from current cash on hand. Consult your district office for board-authorized procedures.

A refund of expenditure is when the ASB returns merchandise to the vendor. The vendor issues a credit invoice or refund check. Consult your district office for the correct procedures to follow when this type of transaction occurs. Consult your district office for board-authorized procedures.

Refunds for receipted checks should not be issued until sufficient time has passed to ensure the check has cleared the bank. Consult your district office for board-authorized procedures.

The ASB Bookkeeper should verify which fund and account the original transaction occurred in to ensure that the refund comes from that same fund and account. *(If the revenue was deposited in a revenue General Ledger account, the refund should come back out of that same revenue General Ledger account).*

Refunds must be recorded in the point of sale system or student records to ensure a double refund is not issued and proper internal controls are followed.

# ASB Resources

- Washington Interscholastic Activities Association: ASB Fund Guidelines
- State Auditor's Office: http://www.sao.wa.gov for school district audit reports and fraud findings.
- Washington Association of School Business Officials: WASBO to download the **ASB Procedures Manual**.
- Association of Fund Raising Distributors and Suppliers http://www.afrds.org for tips on fund raising.
- All state agencies: www.access.wa.gov
- Internal Revenue Service: http://www.irs.gov for federal tax information.
- Office of Superintendent of Public Instruction: www.k12.wa.us – search for the current year Accounting Manual or search WAC's.

**Questions???**

✓ Check first with your school district business office…

| | |
|---|---|
| • Office of the Superintendent of Public Instruction (OSPI) | 360-664-3631 |
| • Washington Association of School Business Officials (WASBO) | 360-528-2025 |
| • Washington State Gambling Commission | 360-486-3440 |
| • Washington State Auditor's Office (SAO) | 360-902-0370 |
| • Washington State Department of Revenue (DOR) | 800-647-7706 |
| • Association of Washington School Principals (AWSP) | 360-357-7951 |
| • Washington Interscholastic Activities Association (WIAA) | 425-687-8585 |
| • Washington Association of Student Leaders | 360-497-5323 |

# Risk Management

## Introduction

A risk management plan is a document that the district Administration prepares to foresee risks, estimate impacts, and define responses to issues. It also contains a risk assessment matrix. A risk is "an uncertain event or condition that, if it occurs, has a positive or negative effect on a program's objectives."

## Procedures

Your school district works very hard to minimize risk, create safe school plans and procedures, hold safety drills, and respond to emergency situations, but whenever there are employees and students involved, accidents and incidents will occur. The school district has to take into consideration the safety & internal workings of all of the school buildings, including the kinds of chemicals used for cleaning, maintenance of district grounds, playgrounds, the parking lots, roof conditions, alarm systems, the bus garage where school buses are stored, field trips including day and overnight, the back-up of the IT system, and much more. The safety of the staff and students is the highest priority in a school district. There are legal expectations that a school district must have in place. These are:

- The duty to warn and inform.
- The duty to provide proper instruction.
- The duty to condition and equip participants properly.
- The duty to provide proper supervision.
- The duty to provide safe facilities.
- The duty to provide safe equipment.
- The duty to provide prompt and appropriate post injury care.

In addition, there are four basic ways to handle a risk.

**Avoid:** The best thing you can do with a risk is avoid it. If you can prevent it from happening, it won't hurt your program or activity.

**Mitigate:** If you can't avoid the risk, you can mitigate it. This means taking some sort of action that will cause it to do as little damage to your activity as possible.

**Transfer:** One effective way to deal with a risk is to pay someone else to accept it for you. The most common way to do this is to buy insurance.

**Accept:** When you can't avoid, mitigate, or transfer a risk, then you must accept it. But even when you accept a risk, at least you've looked at the alternatives and you know what will happen if it occurs. If you can't avoid the risk, and there's nothing you can do to reduce its impact, then accepting it is your only choice.

By the time a risk occurs, it's too late to do anything about it. That's why you need to plan for risks from the beginning and keep coming back to do more planning throughout the project or activity. It's good to ask the question *"Are we going to embrace this activity and its potential liability or "divorce" our involvement due to the nature of the activity?"* Our obligation is to protect the staff, students, and volunteers on and off our school grounds if it's a school sponsored activity…and protect the district's liability as well. When we reduce the risk involved, we create a safer environment and reduce the district's financial liability.

With regards to the ASB, all of these areas are also applicable. It's important for a teacher, an Advisor, the Activity Coordinator and the Principal to review the activities and field trips that are being planned and to make certain that that unsafe or inappropriate conditions do not occur. If something may be questionable, it's a good plan to contact the district Risk Manager to find out if an activity is covered or not covered under the district's insurance policy.

With some companies, powder puff football is not allowed nor are inflatable bouncy houses or dunk tanks, so this would be a risk to "Avoid." Another example of "Avoidance" is to not allow students on a school sponsored trip the use of a swimming pool at a hotel without the hotel's authorized on duty lifeguard. A teacher, parent, or an advisor cannot substitute as a lifeguard.

An example to "Mitigate" risk for a field trip would be to use school district buses, have permission slips and medications for students, an appropriate ratio of students to chaperones, and make sure the trip is age appropriate. An example to "Transfer" risk is to contract the risk to another company or group. A school district would contract with a private insurance company or join the Washington Schools Risk Management Pool. Policies are reviewed as to what is covered and what is not covered as well as a deductible amount that is reached before the loss is covered.

Always consider the risks that could be involved with any activity whether it's a field day activity at school or an off-site field trip activity. For example, if the band is going to

Disneyland to perform, there are several things that must take place before the kids and chaperones board the airplane such as:

- Has the school board approved the overnight field trip?
- Have airline tickets and hotel accommodations been made. Are there a sufficient number of chaperones confirmed?
- Have permission slips been signed by the students and parents? (these may include medical needs as well)
- Have all monies owed for the trip been paid by the students/parents?
- How many staff members are going?
- Have substitutes been assigned?
- Has staff requested an Advance Travel check (if needed) from the district fiscal office for trip expenses?
- Has an agenda of activities & times been prepared and communicated to students/parents, school administration, staff, and chaperones?
- How are band instruments getting to California?
- Schedule a meeting to inform the chaperones of their supervisory obligations and non-alcohol consumption during the trip, no cell-phone check-in with the school staff, but face to face check-in if there is “free time” with adult chaperones to explore the Disneyland grounds, and no additional activities (such as side trips) that haven’t been authorized, etc.
- These kinds of trips can be a wonderful experience for the students, staff and chaperones if it’s done with good pre-planning and consideration to what might happen in case of an emergency or if a student needs to be sent home.

Unfortunately, negligence can happen. Negligence involves four elements, and all four must be present to be found negligent in a court of law.

- Duty: an official or reasonable expectation
- Breach of duty: the expectation was not met
- Proximate cause: that initial action which set in motion a sequence of events resulting in an accident.
- Damages: the accident caused someone to be hurt or something to be damaged

As previously mentioned, school districts are insured to cover potential risks. They can carry insurance through a private insurance carrier or join a Risk Management Pool. A Risk Management Pool is not an insurance company but a self-funded group of school districts and educational service districts that have joined together to prevent, control and pay for liability and property risks.

What makes a Risk Management Pool different from a private insurance carrier is the fact that:

- Members control the coverage; coverage is tailored not only to schools in Washington State, but to the particular membership. Pool staff usually make the coverage decisions and those decisions can be appealed to the Executive Board, who is elected by the membership.
- Coverage is only part of the solution. More emphasis is placed on risk control measures, such as training in liability prone areas and on-site review of facilities, policies and procedures.
- Members control their own rates. Rates are modified by each members' own loss experience, so a member with a favorable loss record can earn a favorable premium rate.

**The top 10 loss pitfalls in schools are:**

1. Unsafe Facilities: Examples include slips, trips and falls, improper maintenance
2. and vandalism.
3. Unsafe Equipment: Includes playground equipment, shop machines, science labs, and furniture.
4. Deliberate Indifference: This includes discrimination, student-to-teacher assault and sexual harassment.
5. Failure to provide safe transportation: This includes bus accidents, loading/unloading issues and other vehicles.
6. High Risk Activities: Examples include field trips, P.E. accidents, and inflatable toys and games.
7. Failure to Communicate: Includes employment issues, contractual signatory authorization and reporting procedures.
8. Failure to Render Appropriate First Aid: When to call 911, health room issues/training and athletic injuries.
9. Failure to Instruct Students and Staff: Examples include deficient substitute training, special education claims and documentation.
10. Failure to Supervise: This includes, care, custody and control, direct oversight of activities and unattended classrooms.

Other considerations of risk include the following:

**Afterschool meetings/practices:**
- Music
- Drama
- Debate
- Yearbook
- Newspaper
- Cheer
- Dance

**Athletic Practices:**
- Pre-season
- In-season
- Off-season

**Non sponsored WIAA:**
- Water Polo
- Equestrian
- Lacrosse

**CTE Club Activities:**
- FFA
- FBLA
- FCCLA
- DECA/Student Stores
- TSA
- Skills USA
- Culinary Arts catering/social meals

**Athletic Games and Contests:**
- Players
- Student spectators
- Adult spectators
- Invitationals

**Dances and Socials:**
- On campus
- Off campus
- End of season celebrations
- Food

**Music/Drama/Dance performances:**
- On campus
- Off campus

**Weight Room:**
- Equipment

**School Assemblies:**
- Speakers
- Guests
- Competitions
- Crowd considerations

**Coach/ Advisor Concerns/Considerations:**
- Permission slips
- Background checks
- Driving

**Cash Handling & Chain of Custody**

**Field Trips:**
- Day trips
- Overnight
- Challenge Courses
- Parades
- Interhigh activities
- Lock-ins
- Sports camps
- Leadership Camps

**Fund Raising:**
- Product inventory
- Vendor selection
- Services Agreement/Contracts
- Student involvement
- Daily deposits/Reconciliation

**Student privacy:**
- Family Educational Rights and Privacy Act (FERPA)
- Photos

References: RCW 28A.320.060; RCW 28A.320.070; RCW 28A.320.125; RCW 28A.320.126; WAC 200-110-150; WAC 200-110-200 as well as your own school district policies and procedures.

# Student Involvement

## Introduction

All activities of a secondary school ASB's, in grades 7 through 12, must have student approval and supporting documentation must bear evidence of student engagement. Student authorization may be satisfied by signatures on requisitions, purchase orders, payment orders, or disclosure in the minutes of the ASB student council. Students authorized to approve transactions in the cultural, athletic, social and recreational areas of the ASB should be designated by the ASB governing body.

For schools with grades lower than sixth grade, the board may designate the Principal to act as the ASB. Refer to RCW 28A.325.020.

## Responsibilities

The ASB fund is for the extracurricular benefit of the students and their involvement in the decision making process is an integral part of associated student body government. The students must have adult supervision to properly administer the associated student body programs, but that supervision must not exclude student participation in determining the use of the money. Refer to WAC 392-138-120, WAC 392-138-125 and WAC 392-138-210. The following events must show evidence of student approval in schools with 7th grade and above:

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

## Empowerment and Authority of The Student Council

A student council needs to understand the parameters within which it functions at school. Failure to understand these can lead to a breakdown in communication between the principal and the council. The result can be discontent and frustration. Positive

school climate may become impossible under such circumstances. Ultimately, the public is “in charge” in a public school system. Their desires are reflected in the policies adopted by the Board of Education and executed by the administration. State and federal laws also impact the system. With this in mind, a student council can actually function on three participatory levels within the school.

**Level One:** Students have been “empowered” by the principal to conduct their activities with nearly complete authority. Nearly complete because they are subject to the approval of their advisor and the principal.

**Level Two:** Students have been empowered by the principal to share authority with the staff and administration.

**Level Three*:*** Students have been empowered to give input, but have no control over decision making.

Levels of empowerment in most schools include:

| **Authority** | **Shared Authority** | **Input Authority** (No Authority) |
|---|---|---|
| Council Projects | School Climate | Grades |
| Elections | Event Scheduling | Discipline |
| Homecoming | Student Scheduling | Hiring/Firing |
| Constitutional Revision | Fund Raising | Cafeteria |
| Council Operation | Athletic Expenditures | Maintenance |
| Publicity | Announcements | Vacation |
| Evaluation | Assemblies | National Organizations |
| Dances | Traditions | Day Length |
| | | Credit Requirements |

# Student Stores

## Introduction

Student stores may be operated by the school, ASB, PTA, or some other organization, although it is more commonly operated by the school or ASB. Therefore, depending on the circumstances, it is possible for revenues and expenditures to flow through the General Fund or ASB Fund.

Student stores are often a component of the Career and Technical Education department and are the lab portion of the advanced marketing classes. It is important, however, that the student store works hand-in-hand with the ASB since the account operates under the umbrella of ASB law. Successful stores can and should be a great source of revenue for the ASB as well. It is up to the ASB officers to determine distribution of the net profit based on the school's Constitution.

To maintain positive working relationships, it is recommended that:

- Student stores purchase items from the district's food service program as well as other vendors.
- Sales through vending machines and the student store and the food service program complement each other.
- Consideration should be made to ensure sales are not competing with the food service program.
- Students be involved in the decision making as to healthy food choices, vendors, what they think students will purchase, and the price of those items.

A well-run student store should be more than a place where students can purchase a snack. It should become a part of the cultural backbone of the school; a place where all students and staff feel welcome and comfortable. Having students write up a store manual will educate and enforce some of these procedures.

Be sure to check with your district office regarding how to work with your district's food service program and the guidelines for OSPI and the district's healthy nutrition policy and procedures. For more guidance, please visit this site for nutrition guidelines and calculation tool. Please keep the documentation for Nutrition Services audit review.

OSPI Nutrition Services Resources

## Procedures

### A. Supervision Of Workers

1. A student store best practice should have **adult supervision** when in operation.
2. A student manager should select and schedule all student workers which is reviewed and
   monitored by an adult supervisor. The adult should review all written policies for handling money (cash and checks) with the designated students to ensure good internal controls and reconciliation at the end of a shift.
3. A minimum of two people should be present when the student store is operating.
4. The number of student workers should be limited to allow for proper supervision and control.
5. Student workers are not allowed to eat or drink while working in the store.
6. Student workers must have segregated duties in order to have the necessary accounting controls and efficiency.
7. Specific duties:
   - One person should take the customer's order, receive the cash due for the purchase, and provide the appropriate change.
   - The second person should retrieve the product from the shelf, verify the price with the cashier, and deliver the product to the customer.
8. The person who is responsible for cashier duties:
   - Receive the correct amount of money from the customer for the purchases.
   - Count the money received from the customer and return the necessary change before placing any money received into the cash drawer.
9. If hot and cold food is being prepared and sold, all workers may be required to have a Food Handler's Card in compliance with the local health department regulations. Check your local county requirements. In addition to food, the student store can sell spirit wear and school supplies.

### B. Student Store Security

1. Student store operations should only take place in a secure surrounding (an office, secured room, etc.) where customers are unable to reach money or merchandise or easily walk behind the counter.
2. As a best practice, an adult supervisor is to observe the operation at all times.
3. All student stores should use cash registers or other accounting methods, such as an electronic point of sale program. Records must be maintained to reconcile receipts.

4. Cash boxes are not recommended due to risk and lack of inventory controls.
5. Each student worker should be assigned a password to be used for login which assigns the responsibility of the till to that student worker for the duration of their shift (one student worker per till per shift). **Passwords should be controlled by someone that does not have access to the system. Passwords should not be easily obtainable, i.e. do not use easily identifiable passwords such as names.** Money should NOT be left exposed at any time, except when receiving payment or giving change to the customer. At the end of every shift, each student worker must reconcile their day's sales, which are verified by the adult supervisor prior to the next shift starting.
6. All money must be stored in a safe at the end of each shift and then transported by two students or one adult supervisor to the ASB Bookkeeper. The ASB Bookkeeper should receipt the proceeds and provide a copy back to the student store supervisor.
7. The student store must be locked when not open for business. When it is open, only designated workers and/or adult supervisors are to be behind the sales counter.
8. Designated workers are not to leave the store unattended at any time while open for business. In case of emergency or emergency drills, the adult supervisor should secure and lock the store before leaving the premises.
9. Only the adult supervisor and school management will have keys to the student store. When an adult supervisor changes position, the safe combination must be changed and keys inventoried and key access reviewed.
10. If the student store is opened after school hours the monies collected must be secured in a locked safe.
11. It is recommended that video surveillance cameras be installed for additional security.
12. The student store should be restricted to student store use only. It should not be used by other groups or for concessions.

## C. Cash Handling

1. Cash registers or an electronic point of sale program are recommended to track purchases and for inventory control.
2. Sales are to take place only when the store is open for business.
3. Receipt correct mode of payment – cash, check or credit/debit cards as available in your district.
4. All sales require a form of payment at the time of purchase. No IOU's.
5. All sales should be rung up on the register or recorded on a transaction register

or log at the time of sale.

6. If checks are accepted, they are to be endorsed with an endorsement stamp immediately upon receipt. Checks are to be for the purchase price only - not more or less than the posted purchase price.
7. The adult supervisor or student manager must document all returns at the time of the transaction. Refunds can only be given during the current shift. Otherwise, instore credit can be offered and must be documented.
8. The adult supervisor or student manager must document all "over rings" or voided transactions at the time of the transaction. Cash in the store register is not to be used for personal convenience (i.e. make change or cash a check when no sale has been made.)
9. No student or staff member should take the merchandise without paying for it.
10. The price of merchandise can be reduced for sale when conditions warrant. For example, expiration dates or old merchandise. "Buy one, get one free" cannot be used but individual items can be reduced for a quick sale.
11. If a student worker is going to purchase a store item, they must do so at the end of their shift and another student worker must transact the sale.
12. No cash should be kept in the student store register when the store is not in operation.
13. A minimum of two people, including the shift cashier, will count all cash at the end of each shift. The adult supervisor should oversee the cash counting.
    - After the cash has been counted, a reconciliation report or completed form should be signed by the students and adult supervisor who counted the cash.
    - A copy of the sales report must be submitted with the cash and checks to the ASB Bookkeeper.
14. The ASB Bookkeeper, upon receiving the cash receipts and sales report from the student store, should:
    - Count the cash receipts in the presence of the person submitting the cash and checks then compare to the sales report.
    - Receipt all cash and checks received through a 'point of sale' program or district issued receipt book. (See the Cash Handling section.)
    - The ASB Bookkeeper should return the receipt produced above to the adult supervisor or student store manager.
      Deposit the cash receipts within 24 hours (RCW 43.09.240) and send documentation to the district office.

## D. Change Fund/Startup Cash

1. The initial change fund/startup cash for the student store is to be issued by the district office from the ASB's General Ledger "200" account with a Purchase Order. The change fund is not created by holding back cash from sales or deposits. Do not deposit or reimburse a change fund.
2. The change fund/startup cash is to be stored in a school safe.
3. If your change fund needs to be increased or decreased, contact your district office. At the end of the school year, the change fund should be returned to ASB Bookkeeper or district office per procedure.

## E. Inventory and Permanent Records

1. A complete physical inventory count of the goods for sale in the student store must be performed at the beginning and ending of each school year. Physical counts should also be completed periodically throughout the school year.(For example, at the quarter or semester breaks)
2. In addition, a physical inventory should be done of the equipment and supplies at the beginning and ending of each school year.
3. At the end of the year, a list of this inventory must be sent to the district office.
4. The student manager, with adult supervision, should always complete a physical count of the inventory before adding new items. This should be reconciled to the existing inventory.
5. Student store accounting records are public records and are to be retained according to the State guidelines for records retention. For further information, refer to the Records Retention and Inventory sections.

# Ticket Sales

## Introduction

Ticket sales procedures are to ensure the proper accounting and deposit of cash from ticket sales. No complimentary tickets may be given.

## Procedures

**A. Safeguarding Tickets**

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

**B. Use Pre-numbered Tickets**

1. Pre-numbered tickets must be used for all activities for which admission is charged.
2. It is recommended that different colored tickets be used for different admission fees.

**C. Issue Tickets**

1. Prepare a ticket log (Attachment A) of the tickets to be issued. Record the ticket number sequence, purpose, name and signature of the ticket seller responsible.
2. Issue each ticket seller the tickets, daily ticket sales form (Attachment B) and change fund. Record the name, event, beginning ticket number and amount of change fund issued on the sales form.

**D. Ticket Sales and Admissions**

1. It is recommended that two individuals control admissions. One collects money and the other issues tickets.
2. Tickets must be sold in number sequence.

For example: The ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Tearing prevents tickets from being reused and the numbered half of the ticket provides a way to reconcile receipts.

**Allowing individuals to enter an ASB event-when the event charges admission- without paying the posted fee, is a violation of the state law.**

**I.** School districts may have a gate list for those individuals who are performing services during regular season events. A Pass gate is designed for those who have a legitimate reason to be in the event without paying for admission. The term pass is a misnomer- the correct term would be identification card, the holder would then have to identify their job at the event.

Depending on District policies, a "Pass" gate might include these:

- Game Officials.
- Scouts. (Using inter-local agreements between Districts.)
- Official Supervisors. (This could include faculty and board members for home events if they agree to help supervise.)
- Band Members.
- Scorekeepers.
- Announcers.
- Media professionals.
- Cheerleaders and/or Dance team.
- Concession stand workers.
- Half-time entertainment.

Retirement passes for employees, Booster Club passes, Bus Drivers, and family members of any of the above are not entitled to enter without paying or having a job to perform. Note that a student with an ASB card actually has paid for the admittance at a reduced rate as approved by the student government and school board.

**II.** In the matter of season tickets (aka passes) purchased by individuals or families, the WAC and RCW allow the board to approve fee structures for this purpose.

**WAC 392-138-105 Associated student body public monies**—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:

**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.

### E. Daily Sales Report

- Count money and complete cash summary on ticket sales form daily.
- Ticket value should equal cash summary total. Any difference must be explained.
- To calculate the number of tickets sold, take the ending ticket number minus the beginning ticket number plus one and multiply by the selling price. Return the completed daily ticket sales form and all money collected to the ASB bookkeeper.
- Follow district procedures to safely secure monies collected after school hours.

### F. Completion of Event

- Return all unused tickets and change fund to ASB bookkeeper or secretary with the final daily ticket sales form.
- The ASB bookkeeper logs in and verifies all tickets are accounted for and that the change fund has been returned intact.

# Travel

## Introduction

**Travel by district employees, students, chaperones and volunteer coaches (anyone supervising students) shall be consistent with district travel policy and regulation**. Payment of claims for travel and expenses shall be consistent with State Law (RCW 42.24).

Necessary travel expenses for ASB activities are an allowable cost of the ASB fund. Travel expenses for ASB advisors are allowable. As with all disbursements, ASB travel expenses must have the prior approval of the ASB governing body, and adequate documentation.

Travel may require Board approval prior to taking place (refer to your District Board policy.)

**Chaperones** – Travel expenses of accompanying adults (advisors or approved chaperones) are a justifiable and reimbursable expense of the activity but must have prior student council approval. Chaperones must meet district volunteer protocols and guidelines. Overnight travel may require chaperones to be fingerprinted (must allow 6-8 week processing time).

# Vending Machines District Managed

## Introduction

The following procedures are for the operation of district managed ASB vending machines in the school district. These procedures are to ensure controls over vending machines.

## Procedures

### A. Physical Controls

1. Inventory – See the Inventory Section of the manual.
2. Items sold in the machines from midnight to 30 minutes after school hours must be in compliance with the USDA Smart Snack guidelines. See https://www.fns.usda.gov/tn/guide-smart-snacks-school for additional information and links for tools.
3. Machines for use 30 minutes after school hours until midnight may stock beverages & snacks that do not comply with Smart Snack standards.
    a. Many machines have a timer that the can be set to operate during certain hours.
    b. Usually, these are used in the main area for sport competitions.
4. Cash – See the Cash Handling Section of the manual.
5. Machines placed in staff only areas may be managed by staff and proceeds used within district guidelines through the General Fund.

### B. Accounting Controls

1. Inventory – Unique to vending machine transactions are:

    - Each different inventory unit must be accounted for separately (i.e. soda, candy, etc.)
    - The use of item counters for the vending machines provide a quick count of the transaction totals for a given period. Remember, counters are not absolutely fail proof; counter data must be compared to actual physical inventory counts on a periodic basis to ensure the integrity of the counters.

2. Cash – The building administrator:

   - Shall assign responsibility for the collection of cash and the restocking of vending machines to specific employees or supervised students.
   - Ensure that a meaningful comparison of cash sales to changes in the inventory is prepared.
   - Shall periodically review procedures to ensure compliance with written directions.

**Reminder:** Revenues received on vending machines are public money, and as such must be spent for legal and legitimate activities of the district and ASB. Under no circumstances, can the funds be spent for personal or private use, a Sunshine Fund or other items that fall under the general heading of gifts.

# Vending Machines Vendor Managed

## Introduction

The following procedures are for the operation of vendor managed ASB vending machines in the school district. These procedures are to ensure accounting controls over vending machines.

## Procedures

### A. Management of Vending Machines:

1. It is recommended that the vendor manage all vending machines operated in the district for the benefit of the ASB. A contract shall be secured between the district office and the vendor for a specified length of service and terms of the contract. In addition to the terms of the contract the vendor is responsible for:
   - Ownership of the machine(s).
   - Proof of insurance.
   - Machines shall be installed to meet earthquake safety standards.
   - Stocking the machine(s) with USDA/district compliant products and limiting student access to USDA/noncompliant products.
   - See https://www.fns.usda.gov/tn/guide-smart-snacks-school for additional information and links for tools.
   - Keeping the machine(s) clean and maintained.
   - A change or loss fund for the machine(s).
   - Withdrawing all cash from the machine(s).
   - Paying the district, a commission for the sales through the machine(s).
   - Providing an accounting of how the commission was calculated.
2. All contractor vehicles must be easily identified as belonging to the contractor. All contract employees accessing school district property must wear a vendor's uniform and/or vendor's identification badge. It is optional if a district requires the vending machine contractor to be bonded.

   The vendor is responsible in the assignment of staff to the schools and shall prohibit any employee on school property that have pled guilty to or been convicted of any felony crime specified in RCW 28A.400.322.

## B. Accounting Controls

1. If possible, it is recommended that item counters be used in the machine(s) as a means to count the number of items sold and a basis for the commission to be received.
2. The responsibility of district management over the vending machine(s) includes:
    - Review of vendor reports for each machine to validate the commission received.
    - The ASB Bookkeeper should validate the ID number and the reading on the item counter(s) that are recorded by the vendor's service record or review vendor reports that tie the product sold to the commissions received.
    - The ASB Bookkeeper should sign the service record and retain a copy for the ASB school files.
    - Obtaining a vendor list of the USDA Smart Snack compliant items & independently verify items are compliant.
    - Visually confirm non-compliant items are not stocked in error.
    - Machines for use 30 minutes after school hours until midnight may stock beverages & snacks that do not comply with Smart Snack standards.
        - Many machines have a timer that can be set to operate during certain hours.
        - Often these are used in the main area for sport competitions.

## C. Vending Machine Receipts

Checks received from the vendor for commissions on vending machines shall be receipted and deposited immediately.

Commissions received on vending machines are public money, and as such must be spent for legal and legitimate activities of the district and ASB. Under no circumstances, can the funds be spent for personal or private use, a Sunshine Fund or other items that fall under the general heading of gifts.

**Vending Machine Placement**

- Proceeds from machines in the student areas of building belong to ASB funds.
- Proceeds from machines in staff only areas may be used according to district guidelines within the General Fund.

# Washington Administrative Codes (WAC's)

WAC 392-138-003 Authority

WAC 392-138-005 Purposes

WAC 392-138-010 Definitions

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

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

WAC 392-138-014 Accounting procedures and records

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

WAC 392-138-018 Petty cash funds

WAC 392-138-019 Compliance with bid law require.

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

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

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

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

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

WAC 392-138-125 Associated student body public monies – Disbursement approval – Total disbursements

WAC 392-138-130 Associated student body public monies – League and other joint activities

WAC 392-138-200 Nonassociated student body private monies

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

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

## WAC 392-138-003 Authority

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

## WAC 392-138-005 Purposes

The purposes of this chapter are to: (1) Implement RCW 28A.325.020, (2) designate the powers and responsibilities of the board of directors of each school district regarding the efficient administration, management, and control of monies, records, and reports of

associated student body funds, (3) encourage the supervised self-government of associated student bodies, and (4) permit fundraising activities by students in their private capacities for the purpose of generating nonassociated student body private monies.

## WAC 392-138-010 Definitions

**(1)** "Associated student body organization" means a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district in compliance with this chapter.
**(2)** "Associated student body program" means any activity which (a) is conducted in whole or part by or in behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities, and (b) is conducted with the approval, and at the direction or under the supervision, of the school district.
**(3)** "Central district office" means the board of directors and/or their official designee to whom authority has been delegated to act in their behalf.
**(4)** "Associated student body public monies" 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 monies 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 monies" means monies generated by fundraising 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 fundraising group and described in the notice provided to donors prior to the fundraising event. Such monies must be accounted for separately from associated student body public monies
**(8)** ”Held in trust” means held as private monies either within a separate account within the associated student body fund or in a trust fund to be disbursed exclusively for an intended purpose.

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

## WAC 392-138-011 Formation of associated student bodies required

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

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

**(1)** The board of directors of each school district shall:

**(a)** Retain and exercise the general powers, authority, and duties expressed and implied in law with respect to the administration of a school district and regulation of actions and activities of the associated student bodies of the district including, but not limited to RCW 28A.320.010 (Corporate powers), RCW 28A.150.070 (General public school system administration), RCW 28A.320.030 (Gifts, conveyances, etc., for scholarship and student aid purposes, receipts and administration), RCW 28A.600.010 (Government of schools, pupils, and employees), RCW 28A.320.040 (Bylaws of board and school government), RCW 28A.400.030 (2) and (3) (Superintendent's duties), RCW 28A.600.040 (Pupils to comply with rules and regulations), RCW 43.09.200 (Local Government Accounting—Uniform system of accounting), 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 monies; 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 monies and nonassociated student body private monies if held as private monies within the associated student body fund shall be budgeted and disbursed; and

**(2)** If the district permits students to conduct fundraising activities and solicitation of donations in their private capacities they shall establish policies to permit such activities and the allowable uses of such monies. The board policy and/or procedures must include the approval process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

## WAC 392-138-014 Accounting procedures and records

Associated student body public and nonassociated student body private monies 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 monies 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 monies shall be held in trust by the school within the associated student body fund or within a trust fund and be disbursed exclusively for such purposes as the student group conducting the fundraising activity shall determine, subject to applicable school board policies. The district shall either withhold or otherwise be compensated an amount from such monies to pay its direct costs in providing the service. Such funds are private monies, not public monies under section 7, Article VIII of the state Constitution.

## WAC 392-138-017 Segregation of public and private monies

When a school district has associated student body organizations that receive both public and private monies as defined in WAC 392-138-010 (4) and (5), two separate

sets of accounts shall be maintained. In addition, separate accounting records should be maintained by organization or purpose including clubs, classes, athletic activities, private purpose fundraising events, and general associated student body.

### WAC 392-138-018 Petty cash funds

The board of directors of a school district may authorize the establishment and maintenance of associated student body petty cash funds for use in instances when it is impractical to make disbursement by warrant or check, subject to the following conditions:

**(1)** A petty cash fund shall be initiated by warrant or check;

**(2)** Paid-out receipts shall constitute invoices for the purpose of vouchering; and

**(3)** An upper limit of the amount of the petty cash fund shall be established by the board of directors.

### WAC 392-138-019 Compliance with bid law required

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

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

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

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

### WAC 392-138-105 Associated student body public monies—Fees optional noncredit extracurricular events

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

An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. The board of directors shall adopt policies which state that: (1) Attendance and the fee are optional, and (2) the district will waive and reduce fees for students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees.

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

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

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

(2) Each associated student body of a charter school, with the guidance of the primary advisor, and at such time as is designated by the charter school's lead administrator, annually shall prepare and submit a financial plan (budget) for support of the associated

student body program to the lead administrator or his/her designee for consolidation into a charter school associated student body program fund budget and then present such budget to the charter school board for its review, revision, and approval: Provided, That revisions of the budget submitted by an associated student body and revisions of the budget approved by the charter school board shall first be reviewed by the associated student body and, in the case of an approved budget, shall be subject to the requirements of chapter WAC 392-123 regarding emergency expenditures or budget extensions. The budget as approved shall constitute an appropriation and authorization for the disbursement of funds for the purposes established in the budget.

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

All associated student body public monies, 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 monies of the district except as such practices and procedures are modified by or pursuant to this chapter.

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

The board of directors of a school district may authorize the establishment and maintenance of an associated student body imprest bank checking account for convenience and efficiency in expediting disbursements, subject to the following conditions:

(1) The maximum amount of such an account shall be no more than is necessary to provide for disbursements at the level of the month of highest estimated demand for disbursements;

(2) An imprest bank checking account shall be initiated by deposit of, and replenished by, a warrant drawn on the associated student body program fund;

(3) Disbursements from an imprest bank checking account shall be by check and shall be restricted to payments of invoices bearing evidence of student approval in accordance with associated student body bylaws;

(4) An imprest bank checking account shall be replenished at least once each month by a warrant drawn on the associated student body program fund in payment of an

approved voucher in an amount equal to the sum total of the disbursements made by check from the imprest bank checking account during the preceding interval; and

(5) The replenishment voucher shall reflect such information as the central district office shall prescribe relative to identification of invoices, invoice approvals, codification of expenditures, cancelled checks, and other information deemed pertinent.

### WAC 392-138-125 Associated student body public monies—Disbursement approval – Total disbursements

Associated student body public monies shall be disbursed subject to the following conditions:

(1) No disbursements shall be made except as provided for in the budget approved pursuant to;

(2) Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe;

(3) All disbursements from the associated student body program fund or any imprest bank account established there under shall have the prior approval of the appropriate governing body representing the associated student body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student body governing body in accordance with associated student body bylaws;

(4) When an account within the fund balance of an associated student body organization does not contain a sufficient balance to meet a proposed disbursement, such disbursement shall be limited to the fund balance: Provided, That a transfer of fund balance between associated student body organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body;

(5) Warrants shall not be issued in excess of the monies on deposit with the county treasurer in the associated student body program fund; and

(6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

### WAC 392-138-130 Associated student body public monies – 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 monies made available to it for the support of the joint program and received as a result of the conduct of such program, in compliance with this chapter and a written cooperative agreement authorized by the board(s) of directors of the district(s).

## WAC 392-138-200 Nonassociated student body private monies

The board of directors of a school district may permit student groups to raise monies through fundraising or solicitation in their private capacities when the following conditions are met:

**(1)** Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fundraising permitted. School board policy includes provisions to ensure appropriate accountability, including prompt deposit, holding the monies in trust, and disbursement only for the intended purpose of the fund-raiser;

**(2)** Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition;

**(3)** Prior to solicitation of such funds notice is given. Such notice identifies the intended purpose of the fundraiser, further it states the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes;

(4) The school district withholds or otherwise is compensated an amount adequate to reimburse the district for its direct costs in handling these private monies; and

(5) WAC 392-138-205 applies to monies received, deposited, invested, and accounted for under this section.

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

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

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

**WAC 392-138-210 Nonassociated student body private monies—Disbursement approval—Total disbursements**

Nonassociated student body private monies 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.

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