

Club Advisor/Coach Acknowledgement of ASB Fundraising Responsibilities

Group/Club Name: _____

Fundraiser Name: _____

Start date: _____

End date: _____

In order to meet State Law and Audit Requirements, the following guidelines must be followed:

- Obtain proper pre-approval via the **ASB Fundraising Proposal Form**.
- Fundraisers for charitable causes (e.g., Red Cross) must include documentation such as flyers or announcements that indicate that those contributing were informed of the recipient. These funds must be deposited in the ASB.
- All moneys collected must be turned in to the ASB bookkeeper in a timely manner (State law requires that funds are deposited within 24 hours of receipt). ASB funds cannot be deposited in a separate account by a club advisor or coach.
- Payment for goods is never to be paid directly from moneys received. Any payment to a vendor is done in cooperation with the ASB Bookkeeper, **all purchases must be pre-approved using the ASB Purchase Order Request Form**.
- If merchandise or tickets are issued to students, you must maintain adequate records of inventory for each item issued using the **ASB Fundraiser Check Out & Check In Form**. Obtain financial reports from the school business office to track sales.
- Upon completion of the fundraiser, complete the **ASB Fundraising Final Reconciliation Form**. The purpose of this form is to finalize the fundraiser and ensure accountability of the inventory.
 - o When merchandise or tickets are sold, either the items checked out to the student or the appropriate amount of money must be returned by the end of the sale. If the amount of money and or items that are returned is less than what was checked out, the balance must be provided to the ASB Bookkeeper so that a fee can be put on the student's account for the balance due.
- Submit the completed forms to the ASB Bookkeeper including copies of invoices and receipts. This information will then be filed so that it will be available for audit upon request.

I have read the fundraiser guidelines above and agree to follow them to ensure that paperwork is completed as required by Washington State Law, Washington State Auditor's Office and by School District.

Print Name

Signature

Date

Fundraiser Document Checklist

Fundraiser Name: _____

Club/Sport: _____

Fundraising File:

It is recommended all documentation pertaining to a fundraiser be kept in a separate file. Items should include, but are not limited to the following:

- ASB Meeting Minutes (showing event was authorized)
- Fundraising Activity Form (showing pre-approval)
- Smart Snack Approved and/or After Hours Exemption
- Parental Permission Forms
- Purchase Requisitions/Purchase Orders
- Copies of Contracts
- Donation Documentation (if applicable)
- Beginning and Ending Inventory Counts
- Inventory Check-out Sheets
- Copies of Cash Transmittals or Reports showing deposits
- District Receipt(s) for Money Deposited
- Sales Reports (tally sheets, gate lists, register reports, etc.)
- Student Fine List for any items checked out and not returned
- List of Unsold Merchandise and Status
- Documentation from Vendor showing Return of Unused Products
- Fundraiser/Activity Reconciliation (showing final reconciliation)

Fundraising/Activity Form

ASB
 ASB Charitable
 General Fund

A. Proposal: Pre-Approval of Fundraiser (at least TWO weeks prior to fundraiser)

School: _____	Group Name: _____	Account #: _____
Proposed Fundraising Activity: _____		
Intended Use of Proceeds: _____		
Estimated Revenues: \$ _____	Estimated _____	
Expenses: \$ Estimated Revenues - Estimated Expenses = Estimated Profit: _____		
Will the fundraiser be held for the benefit of an organization outside the district?		Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please attach a copy of the name, address and phone number of the organization.		
Dates of the Fundraiser:	Start: _____	End: _____
Team/Club Leader (student): _____	ASB Bookkeeper (staff): _____	
(Signature & Date)	(Signature & Date)	
Coach/Club Advisor (staff): _____	Principal's Pre-Approval: _____	
(Signature & Date)	(Signature & Date)	
Student Leadership (student): _____	Activity Coordinator: _____	
(Signature & Date)	(Signature & Date)	

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

1. Order all needed materials or supplies with a Purchase Order through the Bookkeeper.
2. If needed, complete a Contract with vendor after obtaining Purchase Order approval.
3. Request a cash-box from the ASB Bookkeeper (if needed).
4. Conduct fundraiser, monitoring all cash and goods. Inventory should be kept for goods being sold.
5. Obtain appropriate record keeping forms from ASB Bookkeeper (all forms must accompany money).
6. Turn all money INTACT into ASB Bookkeeper for deposit. Do not take expenses from money collected.

C. Accounting Summary of Fundraiser (Reconciliation)

1.	Estimated Revenue (from section A above):	\$
2.	Total Actual Revenue Received (amount you should have collected based on actual sales)	\$	_____
3.	Total Cost of Goods Sold (your cost for items sold)	\$	_____
4.	Other Expenses (decorations, supplies, etc.)	\$	_____
5.	Total Expenditures	\$	_____
			<i>(line 3 plus line 4)</i>
6.	Net Profit (loss)	\$	_____
			<i>(line 2 less line 5)</i>

D. Final Approval of Reconciliation

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

Team/Club Leader (student): _____	ASB Bookkeeper (staff): _____
(Signature & Date)	(Signature & Date)
Coach/Club Advisor (staff): _____	Principal: _____
(Signature & Date)	(Signature & Date)
Activity Coordinator: _____	
(Signature & Date)	

Once Completed: Copies to the following: ASB Bookkeeper and ASB group/activity

ASB Fundraiser Final Reconciliation

Completion of this form finalizes your fundraiser. If the amount of money and/or items that are returned by any student is less than what was checked out to them, please attach a list indicating their name and the amount for which they are responsible. Fines will then be placed on their accounts. Your club/group account will be credited as these fines are paid. Please submit your completed fundraising packet to the ASB bookkeeper.

Group/Club Name: _____

Name of Fundraiser: _____

Actual start date: _____ Actual end date: _____

FUNDRAISER EVALUATION:

How would you rate this fundraiser?	<input type="checkbox"/> Outstanding	<input type="checkbox"/> Good	<input type="checkbox"/> Needs Improvement
How would the students rate this fundraiser?	<input type="checkbox"/> Outstanding	<input type="checkbox"/> Good	<input type="checkbox"/> Needs Improvement
List anything about this fundraiser that should be changed if done again:			
Total number of fundraiser participants: (must match number of <i>School Fundraiser Permission Forms</i>)			

MERCHANDISE RECONCILIATION:

		Units	Price per Unit	= Total
A	Merchandise purchased (purchase price) (attach all invoices)		\$	\$
B	Merchandise returned to vendor		\$	\$
C	Subtotal of merchandise available for sale (A – B)		\$	\$
D	Merchandise sold (price items were sold for)		\$	\$
E	Unsold merchandise/inventory		\$	\$
F	Merchandise on student fines list (attach list)		\$	\$
G	Subtotal of merchandise accounted for (D + E + F)		\$	\$
H	Merchandise variance (C – G)*			

*Explain any variance greater than 0: _____

REVENUE RECONCILIATION:

		Units	Price per Unit	= Total
I	Actual cash receipts minus any donations received			\$
J	Merchandise sold (D)		\$	\$
K	Difference (I – J)**			\$

**Explain any difference greater than 0: _____

NET PROFIT/LOSS:

L	Actual cash receipts/revenues (attach all receipts including donations)	\$
M	Other expenses (incentives, supplies, etc.)	\$
N	Net profit (L-C-M)	\$

Club Advisor / Coach

Signature

Date

ASB Student Treasurer

Signature

Date

DEPOSIT RECORD

FUNDRAISER _____ DATE _____

CLUB NAME _____ ACCT # _____

LOCATION OF SALE _____

GROSS PROFIT

<u>ITEMS SOLD:</u>	<u>QUANTITY SOLD</u>	<u>PRICE</u>	<u>TOTAL</u>

TOTAL SALES _____

CASH COUNT SHEET

_____	X \$100	= _____	_____	X 1.00	= _____
_____	X \$50	= _____	_____	X 0.50	= _____
_____	X \$20	= _____	_____	X 0.25	= _____
_____	X \$10	= _____	_____	X 0.10	= _____
_____	X \$5	= _____	_____	X 0.05	= _____
_____	X \$1	= _____	_____	X 0.01	= _____

Total Currency _____

Total Coins _____

Counted By (Sign & Print) _____

Counted By (Sign & Print) _____

ASB Bookkeeper _____

Total Currency _____

Total Coins _____

Less Starting Change _____

Cash to Deposit _____

Checks to Deposit _____

Total Deposit _____

Total Sales _____

Cash Over/Short* _____

* If ± \$5.00 document the reason.

Smart Snacks

LEAs participating in school meal programs must meet minimum requirements for all foods and beverages sold in school (also known as Smart Snacks in School) to increase the consumption of healthful foods during the school day and support a healthy school nutrition environment.

Requirements:

- ✓ All foods and beverages **sold** on the school campus (excluding reimbursable meals) during the school day must meet Smart Snack guidelines
 - School Campus: All areas of the property under the jurisdiction of the school that are accessible to students during the school day
 - School Day: Midnight before, to 30 minutes after the end of the official school day
- ✓ See the [Smart Snack Reference Chart](#) for the specific Nutrition Standards for Foods and Beverages.
 - Sugar-free chewing gum is exempt from all Smart Snack standards
- ✓ Washington does not allow any exemptions for fund raisers.
 - All food and beverage fundraisers must meet the Smart Snack Standards

Reference:

- ✓ [Smart Snacks Final Rule](#)
- ✓ [SP23-2014v3](#)

Resources:

- ✓ [Smart Snacks Reference Chart](#)
- ✓ [Healthier Next Generation Smart Snack Calculator](#)

Acronym Reference

-CFR	Code of Federal Regulations
-CNS	Child Nutrition Services
-LEA	Local Education Agency
-NSLP	National School Lunch Program
-OSPI	Office of Superintendent of Public Instruction
-SP	School Programs

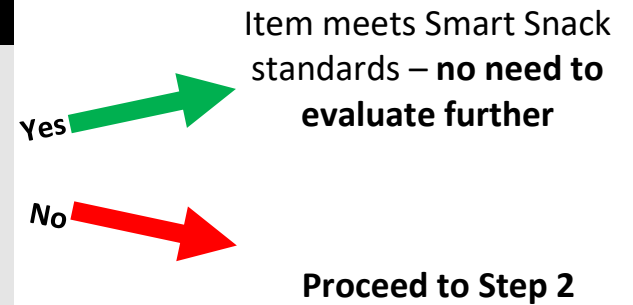
Smart Snacks Reference Sheet - Foods

The Smart Snacks in School standards require all foods sold on “school campus” during the “school day” to meet standards for fat, saturated fat, trans fat, sugar, and sodium while promoting products that have whole grains, low fat dairy, fruits, vegetables or protein foods as their main ingredient.

Follow the steps to determine if a food item meets the Smart Snacks standards.

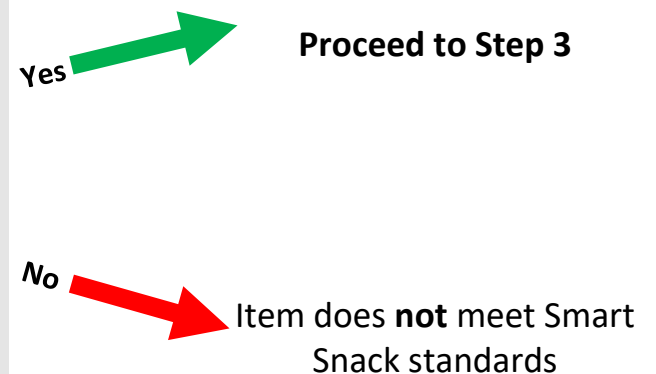
Step 1: Does the item meet one of the following exemptions?

- **Fresh fruits and vegetables** (with no added ingredients except water)
- **Canned and frozen fruit** (with no added ingredients except water or are packed in 100% juice , extra light or light syrup)
- **Canned vegetables** (low sodium and no-salt added allowed, no added fat)
- **NSLP/SBP entrée items* sold ala carte on day of OR day after service in NSLP/SBP**
 *Entrée item= Intended as the main dish. A combination meat/meat alternate and whole grain-rich food; a combination fruit/vegetable and meat/meat alternate food; a meat/meat alternate food alone (with the exception of yogurt, cheese, seeds and nuts, or meat snacks); a grain only breakfast entrée.



Step 2: Does the item meet ONE of the General Standards?


Standard	Notes
• Whole grain rich grain product	Must be 50% or more whole grains by weight or first ingredient must be a whole grain (OK if water is listed first)
• First ingredient is a fruit / vegetable / dairy product or protein food	Dried/dehydrated fruits or vegetables meets the general standards Exception: dehydrated or concentrated fruit juice or concentrated fruit puree is considered added sugar and does not meet the general standard
• Combination food that contains at least ¼ cup of fruit and/or vegetable	Combination food: Food that contains two or more components representing two or more of the food groups: fruit, vegetable, dairy, protein or grains Two items packaged together can be considered a combination food



Step 3: Does the item meet ALL of the Nutrient Standards?

			Exemptions
	Entree	Snack	<ul style="list-style-type: none"> ▪ Entrée= Intended as a main dish. A combination meat/meat alternate and whole grain-rich food; a combination fruit/vegetable and meat/meat alternate food; a meat/meat alternate food alone (with the exception of yogurt, cheese, seeds and nuts, or meat snacks); a grain only breakfast entrée.
Calories	≤ 350	≤ 200	<ul style="list-style-type: none"> ▪ No exemptions
Sodium	≤ 480	≤ 200	
Total Fat	≤ 35% of calories		<ul style="list-style-type: none"> ▪ Reduced fat cheese (includes part-skim mozzarella) ▪ Nuts, seeds and nut/seed butters ▪ Items consisting of only dried fruit with nuts / seeds (no added nutritive sweeteners or fats) ▪ Seafood (no added fat) ▪ Whole Eggs (no added fat)
Saturated Fat	< 10% of calories		<ul style="list-style-type: none"> ▪ Reduced fat cheese (includes part-skim mozzarella) ▪ Nuts, seeds and nut/seed butters ▪ Whole Eggs (no added fat) ▪ Items consisting of only dried fruit with nuts / seeds (no added nutritive sweeteners or fats)
Trans Fat	< 0.5 grams		<ul style="list-style-type: none"> ▪ No exemptions
Sugar	≤ 35% (of weight from total sugars)		<ul style="list-style-type: none"> ▪ Dried whole fruits or vegetables and dehydrated fruits or vegetables (with no added nutritive sweeteners) ▪ Dried whole fruits or vegetables and dehydrated fruits or vegetables with nutritive sweeteners that are required for processing and/or palatability (i.e. cranberries, or tart cherries) ▪ Items consisting of only dried fruit with nuts / seeds (no added nutritive sweeteners or fats)

 **Item meets Smart Snack standards**

 **Item does not meet Smart Snack standards**

To calculate the percentage calories from fat

(choose either method – each method may provide slightly different results)

$$\frac{\text{Using the Calories from fat}}{\text{total calories}} \times 100$$

OR

$$\frac{\text{Using the Grams of fat}}{\text{total calories}} \times 100$$

To calculate the percentage of calories from Saturated Fat

$$\frac{\text{grams saturated of fat} \times 9}{\text{total calories}} \times 100$$

To calculate the percent of sugar by weight

$$\frac{\text{grams of sugar}}{\text{total weight of food in grams}} \times 100$$

Nutrition Facts	
Serving Size 1 oz (28g)	
Serving Per Container 1	
Amount Per Serving	
Calories 140	Calories from Fat 50
% Daily Values*	
Total Fat 5g	8%
Saturated Fat 0.5g	3%
Trans Fat 0g	
Sodium 200mg	8%
Total Carbohydrate 18g	6%
Dietary Fiber 3g	12%
Sugars 2g	
Protein 3g	6%

*Percent Daily Values are based on a 2,000 calorie diet.

Smart Snacks Reference Sheet - Beverages

Beverage Standards			
Beverages	Elementary School*	Middle School*	High School**
Water (plain or plain carbonated)	No size limit	No size limit	No size limit
Fat-Free or Low-Fat (1% milk fat or less) Milk (flavored or unflavored)	≤ 8 fl oz	≤ 12 fl oz	≤ 12 fl oz
100% fruit/vegetable juice	≤ 8 fl oz	≤ 12 fl oz	≤ 12 fl oz
100% fruit/vegetable juice diluted with water (with or without carbonation, no added sweeteners)	≤ 8 fl oz	≤ 12 fl oz	≤ 12 fl oz
Other flavored and/or carbonated beverages (containing ≤ 5 kcal / 8 oz or ≤ 10 kcal / 20 oz)	Not allowed	Not allowed	≤ 20 fl oz
Other flavored and/or carbonated beverages (containing ≤ 40 kcal / 8 oz or ≤ 60 kcal / 12 oz)	Not allowed	Not allowed	≤ 12 fl oz
*Must be caffeine free (except trace amount of naturally occurring caffeine substances)			
**May contain caffeine			

Coffee and Coffee Drinks

- **Plain Coffee or Espresso or Tea is considered an allowable beverage**
- **Coffee / Tea with accompaniments:**
 - allowed but must be sold together and meet calorie standards for “other flavored beverages”
≤ .5 kcal / oz (20 oz or less) **OR** ≤ 5 kcal / oz (12 oz or less)
- **Coffee “drink”:**
 - 1) Allowed when made from two allowable beverages / in allowed amounts (nothing added)
 - i.e. espresso + steamed nonfat flavored / unflavored milk (total size ≤ 12 fl oz)
 - i.e. espresso + steamed low fat unflavored milk (total size ≤ 12 fl oz)
 - i.e. espresso + steamed nonfat flavored milk + ice (total size ≤ 12 fl oz)
 - 2) When made with anything other than or in addition to allowable beverages must meet “other flavored beverages” calorie standards of ≤ 5 kcal / oz (12 oz or less)
Calories from allowed beverages are NOT included / Final beverage size may NOT exceed 12 fl oz
 - i.e. 1 oz espresso + 1 oz sugar free syrup + 10 oz of nonfat milk (total size ≤ 12 fl oz)
 - i.e. 1 oz espresso + 1 oz sugar free syrup + 6 oz of nonfat milk + 4 oz crushed ice (total size ≤ 12 fl oz)

Smoothies

- **Smoothies as a Food**
 - 1) As an Entrée: if it contains a M/MA + fruit or vegetable; the first ingredient is one of the main food group categories and it meets nutrient standards for an entrée
 - i.e. yogurt + fruit + milk
 - 2) As a Snack: if it contains no meat/meat alternate; the first ingredient is one of the main food group categories and it meets nutrient standards for a snack
 - i.e. fruit + milk
- **Smoothies as a Beverage**
 - 1) Allowed when made from two allowable beverages and when limited in portion size
 - i.e. 100% juice + nonfat or low fat (1% milkfat or less) unflavored or flavored milk (total size ≤ 8 fl oz grade school / 12 fl oz middle/high school)
 - i.e. 100% juice + nonfat unflavored milk + ice (total size ≤ 8 fl oz grade school / 12 fl oz middle/high school)
 - 2) When made with anything other than or in addition to allowable juice / milk must meet “other flavored beverage” calorie standards of ≤ 5 kcal / oz (12 oz or less)
Calories from allowed beverages are NOT included / Final beverage size may NOT exceed 12 fl oz