Selah School District

Activity & Athletics Advisor Training

Why do ASB rules matter to you?

- Your club or sport is funded and operated through the ASB fund!
  - Any ASB activity requires additional involvement and prior-approvals from the ASB student council and ASB advisor.
  - General Fund provides levy funding for the athletic program (staffing, equipment, etc.) as well as levy funding for ASB (levy offset).
- All ASB activity is routinely audited by the State Auditor's Office for compliance and internal controls (high risk fund)
  - Audits and Fraud Reports
  - Agencies interested in ASB
- Knowing the policies, processes and procedures will protect the students, the District and YOU!

ADVISOR & COACH RESPONSIBILITIES

GOALS:

- Provide supervision and direction to the sponsored activity.
- Document & save meeting minutes.
- Supervise club administrative requirements.
- Support the goals and objectives of the activity.

ADVISOR & COACH RESPONSIBILITIES

DUTIES & TASKS:

- Coordinate and schedule activities/meetings
- Serve as a resource person
- Supervise fundraisers and the handing/accounting of money
- **Develop and manage the annual budget for your group/team.**
- Supervise/chaperone activities
- Consider activity risk factors in order to protect the school district, staff and students
- Supervise election of officers
- Supervise transportation arrangements
- Provide guidance in problem solving and conflict resolution

TOP PITFALLS FOR COACHES & ADVISORS

- **Fundraising & Donations**
  - Cash Handling & 24 Hour Deposit
  - Inventory Controls
  - ASB vs. Booster Club
- **Knowing how to purchase and spend funds correctly**
  - Conflicts of Interest
  - Prizes, Awards and Food Policies
- **Field Trips and Travel**
- **Budget Development and Management Requirements**
- **Record Retention and Public Records Request**

And Common Audit Focus Areas!

FUNDRAISING

Funds raised by students or under the supervision, organization or at the direction of school staff are public monies and must be accounted for in a manner required by law. ASB funds are restricted public funds and CANNOT be used for curricular purposes. (WAC 392-138-105)

ASB Fundraising Guidelines

WHAT IS CONSIDERED FUNDRAISING?

Any time funds are collected from students or members of the community where a product or service is given in exchange for those funds - even if there is no intent to make a profit.

Examples:

- **Car Wash/Yard Sale**
- **Selling of Baseball hats to athletes**
- **Dances, Events where tickets are sold**
- **Gold Card Fundraiser**
- **Skills Camps, Summer Tournaments**
- **Etc.**

STEPS TO FUNDRAISING

1. **Pre-Approval of Fundraising Activity**
2. **Get Organized**
3. **Conducting of Fundraiser (Sales) and Cash Collection**
4. **Purchasing of Product/Service with Collected Funds**
5. **Reconciliation and Profit Analysis of Fundraiser is Completed**

- Financial Guidelines for *ASB Advisors/Coaches*
- **Pre-Order vs. Buy-then-Sell: In some cases (with prior approval) - product may be purchased prior to selling items.**

PRE-APPROVAL

1. **ALL fundraisers must be approved in advance of any fundraising activities taking place (including advertising).**
   - **a.** The Selah School District fundraising policies must all be followed, including no door-to door sales or donation solicitation. **Patrons should receive something in return (goods or service).** (See Board Policy 3530 & Procedure) - *Fundraising Ideas*
     - *i. Raffles and Gambling*
   - b. Funds generated by the group belong to the group. Money cannot be designated as being "earned" by a particular student to offset individual personal expenses. Group monies cannot be gifted to individual students.
2. ***Fundraiser Pre-Approval Form***
3. **Smart Snack Requirements for food sold during the school day (including half hour before and after school).**
4. **Approved Types of Fundraisers**
   - a. Sales of Goods, Car Washes, Sales of Candy (see food policy), Talent/Drama Productions, etc. (see Board Policy 3530). Any type of fundraiser not listed needs approval by the Superintendent.

GET ORGANIZED

Get Organized and Communicate with office on your fundraiser needs in advance.

Some things to think about...

1. Order all needed materials or supplies with a *Purchase Requisition*
2. How will you be conducting your fundraiser?
   a. Will you need it posted online? (Touchbase Lite)
   b. Will you need a device to run InTouch and will you be accepting credit cards? - **yes…you heard me right. But all cashiers MUST complete training before hand (notice required).**
   c. Will the office be selling the goods?
   d. Do you need to request a money box and receipt book from the office?
      i. *Moneybox Request Form*
3. Obtain appropriate record keeping forms from office (all forms must accompany money).
4. Advertize
5. Print/purchase pre-numbered tickets if applicable.
6. Setup Inventory for goods if applicable.
7. **Student Fundraiser Permission Form** - If students are taking possession of goods to sell, parent permission for accepting the financial responsibility for those goods and collected cash is required.

CASH COLLECTIONS

Most cash handling should occur in the ASB/Main office by an approved cashier.

IAdvisors and Coaches can be allowed to collect money from students for ***fundraisers only***.

- If you are collecting fundraiser money you must issue receipts for all monies collected **at the time of sale.**
- **No goods or services may be provided without payment from the student or customer.**
    - **Ex. Skills Camps - all participants must have confirmed payment prior to participating in the camp.**
- You will also need to fill out the **Bank Cash Count/Reconciliation Form** to turn into the ASB secretary along with the money **DAILY** (please see ASB secretary for procedures).

Any receipting related to a student (club dues, fines and fees, sports fees, etc.) must be handled directly between the student and ASB secretary.

Cash Receipting Protocol Review

Cash Receipting Protocols <u>MUST</u> Be Followed

- All funds collected need to be deposited in a timely manner **(within 24 hours).**
  - **InTouch End of Period MUST be completed DAILY**
- Funds must be secured at ALL times with <u>minimal</u> access
- All cashiers must be properly trained before handling funds

PURCHASING

All purchases must receive PRIOR approval before any purchase or commitment is made.

All ASB expenditures require pre-approval by the ASB student council and Advisor (WAC 392-138-005)**. This approval may take time to receive - please PLAN AHEAD**

REQUIRED SIGNATURES:

STUDENT CLUBS: must have a working constitution and the constitution needs to be on file with the principal or designee. The constitution must have a provision for officers and one of the officers needs to be a treasurer who needs to oversee the financial records for the organization unless this duty is outlined for a different officer.

ATHLETICS: Two or three students should be designated to work with the funds and a signature from a student is required on all purchase orders etc.

CREDIT CARD PROTOCOLS

Use Credit Card ONLY if vendor doesn't take a Purchase Order!

Credit Card Protocol

1. **Before Using Credit Card:**
   - You must have a current year Credit Card User Agreement on file
   - Complete the Credit Card Requisition Form and obtain pre-approval(s) required.
2. **Check Out Credit Card:**
   - Admin Assistant will check out credit card to you so long as all paperwork is provided **with** pre-approvals.
3. **After Using Credit Card:**
   - Return the credit card to the Admin Assistant **with a detailed receipt of all charges.**

CONFLICT OF INTEREST POLICY

- **Conflict of Interest:** School officials and staff must not hire family members through ASB or allow conflicts of interest to influence decision-making.

- Neither board members, administrators, nor staff will solicit or accept a gift or favor from vendors prospective vendors, other firms, or individuals who have had or hope to have transactions with the district. Board members, administrators, and staff are prohibited from financial interests in any district purchase, sale, or other transaction.

- **Conflict of Interest and Legal Compliance:**
  - All contractors and district staff must avoid conflicts of interest. RCW 42.23.030 prohibits municipal officers from benefiting, directly or indirectly, from contracts they are involved in.
  - RCW 42.23.070 further prohibits municipal officers from using their position to gain special privileges, receiving compensation or gifts from outside sources related to their official duties, or disclosing confidential information for personal gain.

PURCHASING DO'S AND DON'TS

- You must have the money in your account to cover any purchases that you make. You cannot operate with a **negative** balance in your account.
- Do not purchase anything with your own money without prior approval (you might not be reimbursed).
- Do not use cash from a sale to buy or pay for anything like food, decorations or additional inventory. These actions are not legal per state law.
- All events that include **food paid for by ASB money must have a signature sheet for all persons attending (eating).**
    - Meal Procedures - Students and Staff
- **All receipts turned in for payment or reimbursement must include an itemized receipt, even if using the credit card.**

PURCHASING DO'S AND DON'TS

- Public money cannot be gifted (see awards/prizes slide later in this presentation)
- If items are purchased that are to be kept by the student, they need to be paid by the individual student. If the school pays for the item, the school owns the item and they should be inventoried.
- Purchases made by the school for the school must be inventoried each year and a copy of that inventory should be given to the Activity Director or the Athletic Director at the end of each school year. Any items not returned by the student must be turned in as a fine for the individual student.
- If a fee is to be charged, it must be paid prior to the items being ordered for that student. Fees need to be paid in advance of the activity taking place.

PROFIT ANALYSIS

A profit analysis must be completed following any collection of funds where a product or service is given in exchange for funds.

The form must be completed by advisor/coach and a student must verify the accounting as well.

Example: ***Fundraiser Profit Analysis Form***

An inventory of items purchased and sold should accompany the profit analysis form.

BEST PRACTICES

- Plan Ahead. Get permission and approval from ASB Student council and ASB Advisor **before you start.**
- Follow state law, board policy/procedure, and risk management rules.
- Make it clear who is running the fundraiser and who is responsible for all funds (ASB vs. Booster Club)
- Have a purpose for the funds (cultural, athletic, recreational or social). Set Profit goals, and check that you have ASB budget capacity.
- Set a beginning and end date and stick to it.
- Make purchases with a district purchase order and not in an individual's name. Do not sign vendor contracts.

BEST PRACTICES

- Obtain parental permission to inform parents that their student is responsible for all goods checked out.
- Set up a system for daily receipting and deposits. Deposits can only be made through the school ASB office and must go into the district bank account (not a personal bank account). DO NOT TAKE MONEY HOME OR STORE IN YOUR CLASSROOM.
- Set up an inventory system for checking out the product and reconciling cash and products when returned. Secure the inventory.
- Keep all records. Check with your ASB office for record storage options.
- Be careful of conflict of interest issues, especially if choosing an independent consultant for your fundraiser.
- Money raised for a charitable purpose is private money and must follow specific procedures. Do not give away ASB money.

SITUATIONS TO AVOID

DON'T:

- Issue complimentary tickets for Athletic Events or other Student Body activities
- Deposit money into personal saving or checking accounts at a local bank (including VENMO)
- Assume that sending student delegates to State or National Conventions or other trips cannot be paid in part by Student Body funds
- Make major purchases without referring to the state bid law
- Accept citizen or group donations to the Student Body for scholarships without School Board approval
- Use Student Body funds to pay for students to attend summer athletic camps without checking WIAA rules
- Forget that a Principal or Advisor can overrule a student authorized purchase
- Hold a fundraiser for a scholarship fund without double checking with your business office
- Do not pay for any services with cash

INVOLVEMENT OF PTO & BOOSTER CLUBS

Money raised during the school day, on school property, using school personnel, **OR** school materials is **ASB money**.

If approved by the district & a staff person in charge, off-campus events with students are also ASB.

A good question to ask yourself, **"Would a reasonable person in the community think that this was a Booster Club or a School sponsored activity?"**

If not specifically advertised as a PTO or Booster Fundraiser - it is likely an ASB activity.

- Booster/PTO's Contact Information
- **Booster Club Handouts**

ASB vs BOOSTER CLUB ACTIVITY

What turns a parent group fundraiser into an ASB activity?

- Activities conducted with the approval, and at the direction or under the supervision of the school district.
- A majority of the work is performed by students
- Cash receipts are given to the school ASB office or stored in the school safe
- Students handle the cash receipting reconciliation process during school time
- Inventory is purchased by the ASB and is held by the District
- Parent group uses the school name (without specifying ‘boosters’)
- The use of district facilities is not followed per district policy
- School district personnel are involved during staff time

Booster vs. ASB Fundraiser Flowchart

SCENARIO #1

The High School Booster Club is holding a car wash fundraiser. A few parents are at the site, but it's mostly students and the Cheer squad is out on the corner rooting and encouraging all passerby's to come to the car wash. The students were in charge of purchasing the supplies and are collecting all the money coming in.

This is a Booster Club fundraiser, correct?

SCENARIO #1

The High School Booster Club is holding a car wash fundraiser. A few parents are at the site, but it's mostly students and the Cheer squad is out on the corner rooting and encouraging all passerby's to come to the car wash. The students were in charge of purchasing the supplies and are collecting all the money coming in.

This is a Booster Club fundraiser, correct?
NO! This is an ASB Activity.

SCENARIO #2

The Booster Club has decided to host a barbeque as their fundraiser and cook hamburgers and hot dogs at the football game. The Booster Treasurer must leave due to a family emergency so they ask the Athletic Director to take the money and secure it until the Booster Treasurer can pick it up another day. The Athletic Director takes the money and places it in the school safe.

Is there anything wrong in this scenario?

SCENARIO #2

The Booster Club has decided to host a barbeque as their fundraiser and cook hamburgers and hot dogs at the football game. The Booster Treasurer must leave due to a family emergency so they ask the Athletic Director to take the money and secure it until the Booster Treasurer can pick it up another day. The Athletic Director takes the money and places it in the school safe.

Is there anything wrong in this scenario?

- School employees and resources cannot handle/store PTO funds - will become an ASB activity and funds will need to be deposited as ASB funds.

PRIZES AND AWARDS

All members of a team or group must have the same opportunity to earn the award or win the prize. Prizes or awards given must meet the following criteria (please see Board **Policy 3515 & Procedure**):

- Non-cash item
- It is of de minimus (nominal) value ($75.00 annually per student), and;
- It has no functional use (Example: a letter jacket, an ipod or a stereo would not be allowed since it would be considered a gift; however, an inexpensive pin, an athletic sew-on letter or special certificates would be considered to be of nominal value)

Example: A plaque or t-shirt is not considered a gift if it is within the reasonable cost of such an
Exception than $25
If the items are personal items of greater than nominal value but will be retained by the
Associated Student Body, it becomes part of the inventory for that club**

Gift certificates or cash awards are prohibited.

FOOD POLICIES

District Nutrition & Wellness Policy (Board Policy & Procedure 6700)

- Create ways for students with food allergies to participate in activities.
- Enforce hand washing before and after eating.
- Encourage non-food items for rewards or incentives. No homemade food used for celebrations and rewards on campus during the school hours.
- Use only pre-packaged, store-purchased food items. All purchased food items must have list of ingredients displayed on packaging. Avoid peanuts and/or tree nuts.

Meal Procedures - Students and Staff

Smart Snack Requirements for food sold during the school day (including half hour before and after school).

Insurance Requirements (Flowchart)

FIELD TRIP & TRAVEL REMINDERS

- EMPLOYEE/STUDENT TRAVEL REQUEST FORM & FIELD TRIP PACKET
- Meal Procedures - Students and Staff
- Out of state and/or overnight field trips MUST be approved in advance by the School Board. Completed form must be submitted a minimum of 30 days prior to trip.
- All other field trip request forms must be submitted to principal at least two weeks prior to the field trip.
- Supervision required is one adult to max of 10 students.
- All participating students must return a signed permission slip.
- Field trip request form to school nurses, Nutrition and Transportation departments at least 15 days prior to the scheduled trip.
- Sack lunch request form to Nutrition Services at least ten (10) days prior to the field trip.

FIELD TRIP & TRAVEL REMINDERS

- **Field trip fees** - if a student fee is required for the trip it must be collected PRIOR to the student going on the trip.
  - If fee is not collected - student cannot participate.
- **Parent Permission Slips** - include financial obligation for student if they attend or cancel, if applicable.

MEAL MONEY PROCEDURES

- Meal Procedures - Students and Staff
- If traveling during the school day (not overnight) - school sack lunches should be utilized.
- If traveling overnight, the club/team may choose to provide meal allowances if no meals are provided at the event (would come from their budget). Coach is responsible for securing and distributing meal allowances to students.
    - $10 for Breakfast (excluded if hotel breakfast is provided)
    - $15 for Lunch
    - $20 for Dinner

  If traveling overnight, students may be asked to provide their own money for food. For those students who cannot afford to do so assistance can be provided (see field trip permission slip).

  Advisors may plan club meals or snacks as this falls under the recreational or social aspect of CARS. (Cultural, Athletic, Recreational, Social)

- **Signatures must be obtained whenever food is consumed or allowance is provided that is funded through the ASB. Signature sheets should be returned to ASB office**

ESTABLISHING & OPERATING A NEW ACTIVITY/CLUB

All new clubs must go through the ASB student council for approval

- *New Club Request Form* (Page 2)

Each ASB Club is required to establish a Constitution for self-government and By-Laws for operation.

- *Sample Club Constitution* (Page 4)

What are you required to do?

- *Sample Meeting Minutes (Page 8)*

BUDGET MANAGEMENT

Clubs are required to set an annual budget and student fees **(done in the Spring of the year prior)**

ASB BUDGETING PROCESS
Application for Levy Funds

Approved by the club, ASB Student Council, ASB Advisor/Principal, and the District Board of Directors.

BUDGET MANAGEMENT

What to think about with developing your budget:

- Fundraisers for the upcoming year (anticipated revenues and expenditures)
- What Activities the club plans to do
- Changes to participation costs for student members (cost of uniform or dues increase?)
- Plan for unanticipated impacts (HB 1660)
- Will you be applying for levy funds?

HB 1660 FEE WAIVERS

- HB 1660 impacts - extracurricular fee waivers for eligible students
  - What you should know
    - Students who come from a low income household and have a consent to share form on file may be eligible for extracurricular fee waivers
    - These fee waivers include all fees required for participation in any extracurricular activity - such as ASB Card, athletic fees for individual sports, participation fees, club dues, uniform fees (not including spirit gear), dances, etc.
    - Individual income/waiver status of students is confidential information and cannot be provided to Advisors or Coaches.
  - What you should plan for -
    - Reduction in revenue resources and need for increased fundraising to offset the revenue loss.
  - Please contact your Admin Assistant with any questions.

HB 1660 FUNDING ASSISTANCE

HB1660 has removed the financial barrier for many of our students to participate in the many athletic and activity opportunities offered in the Selah School District. However, the waiving of these fees has financially impacted our ASB's and many of our student groups.

The Selah School District has set aside funds for the 2023-24 school year to provide assistance to Middle and High School ASB's. In addition, there are funds available for special events and circumstances for our student athletic and activity groups who have been severely financially impacted by HB1660.

- Funding Assistance Process for HB 1660 Waivers
  - Request Form for Funding Assistance due to HB1660

RECORDS MANAGEMENT & RECORDS REQUESTS

- Before you destroy records please reach out to your ASB Administrative Assistant. We are required by the State of Washington to retain records for a specified period of time.
- ASB Minutes are to be kept FOREVER (archived).
- Also - remember that anything could be included in a public records request - emails, text messages, etc.

OTHER ITEMS

- Invest Ed Assistance - The district does have limited funds to assist students. Please see ASB Admin Assistant or Counselor for more information.

HELPFUL CONTACTS

HIGH SCHOOL:

Robin Gordy, High School ASB & Athletics Administrative Assistant (ext. 8515)

Becky Gause, Athletic Director/ASB Advisor/Assistant Principal (ext. 8504)

Brandon Gillespie, Assistant Principal (ext. 8514)

Val Barnett, Activities Director (ext. 8553)

HELPFUL CONTACTS

MIDDLE SCHOOL:

Anja Thompson, Middle School Head/ASB Administrative Assistant (ext. 8401)

Samantha Yerges, Athletics Administrative Assistant (ext. 8424)

Kip Harris, Athletic Director (ext. 8338)

Paul Hudson, Assistant Principal (ext. 8403)

Susie Bennett, Activities/ASB Advisor (ext. 8347)

HELPFUL CONTACTS

DISTRICT OFFICE:

Stefanie Henry, Director of Financial Services (ext. 8012)

Chris Scacco, Associate Superintendent of District Operations (ext. 8005)

RESOURCES

- WASBO ASB MANUAL (2024)
- ASB FAQ DOCUMENT

ASB Top 10 Rules

- Funds raised by students under the supervision or at the direction of school staff are public moneys and must be accounted for in a manner required by law.
- Money raised at activities conducted “with the approval, and at the direction or under the supervision, of the school district” is associated student body money, and must be accounted for in accordance with the rules governing public funds.
- ASB funds are restricted public funds and cannot be used for curricular purposes.
- Co-curricular is not a legal term. Only curricular and extra-curricular are defined in the law.
- Public money cannot be given away for private use.

ASB Top 10 Rules

- Students and staff must collaborate on the generation and use of public money.
- You must have a system to monitor and protect the use of public money.
- You must follow the federal, state, school board, and your own rules about ASB.
- In a corporate sense, the Principal is the CEO and CFO; the school board is the Board of Directors.
- The State Auditor is only one of many regulatory agencies interested in ASB.

COMPLETE YOUR ATTESTATION

Below is a link to the Annual Attestation for Advisors/coaches. Please complete any other requirements on the attestation. Once all items have been completed, sign and return the form to your Supervisor (Athletic Director or Administrator).

ADVISOR/COACH TRAINING ATTESTATION

Thank You For ALL You Do!