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WASHINGTON ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

ASSOCIATED STUDENT BODY (ASB)

MANUAL 2024

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Accounts Payable

Introduction

Accounts Payable ensures that funds are distributed according to district, state, and federal regulations, and that payments are made within vendor terms or contract stipulations. All pre-approved purchase orders for merchandise and services are processed through Accounts Payable.

Additionally, some districts may allow staff to use purchasing cards for district-approved purchases. Prior Board approval is required before establishing a purchasing card system. Established procedures must ensure audit standards are met. See the Procurement Cards section in the manual.

RCW 43.09.2855 allows the use of credit cards (procurement cards) but prohibits debit cards. For more information, please refer to the Procurement Card section of the manual.

Contracts requiring a deposit are acceptable, but pre-paid contracts are generally prohibited according to RCW 42.24.080.

Claims for Contractual Purposes - RCW 42.24.080

This regulation pertains to claims against any municipal corporation or political subdivision for services, materials, or labor. Claims must be audited before payment by an appointed or elected auditing officer.

The process for payment and audit follows forms prescribed by the state auditor. Certification and authentication of the claims are mandatory. Certification verifies that services have been rendered or materials furnished, and that the claim is a valid and unpaid obligation.

ASB Bookkeeper Responsibilities

The ASB bookkeeper must:

- Verify receipt of ordered items by checking quantities, descriptions, unit prices, extensions, discounts, dates, purchase order numbers, and sales tax.
- Address any discrepancies with the vendor and make necessary corrections.
- Attach the packing slip to the purchase order.
- Forward all documents, with appropriate student and advisor signatures, to Accounts Payable for processing.
- Ensure that any changes in the quantity or cost of items are approved by the ASB Governing Body before submitting for payment.

Payments should only be made from itemized invoices, not copies or statements.

Student Council Responsibilities

- Pre-approve all purchases.
- Approve actual expenditures during a council meeting. These approvals must be documented in the meeting minutes, including vendor invoice number and amount.
- For elementary schools without a student council, the principal acts as the authorizing body.

The district office will only pay invoices that are approved by the student council and documented in the meeting minutes, as required by WAC 392-138-125.

Effective Accounts Payable procedures are essential to maintaining financial accountability and transparency within the district. By ensuring that all purchases are pre-approved, accurately documented, and audited before payment, the district upholds compliance with state and federal regulations, prevents fraud, and protects the integrity of ASB funds.

These procedures empower student councils to take an active role in managing their resources, fostering a sense of responsibility and engagement in the financial aspects of their activities. The oversight provided by Accounts Payable helps ensure that student-driven initiatives are financially sustainable and compliant with all governing policies, contributing to the overall success of school programs.

Following these procedures minimizes the risk of errors, builds trust with stakeholders, and upholds the district's commitment to ethical financial management.

ASB Roles & Responsibilities

Introduction

The Associated Student Body (ASB) program requires active participation from both students and staff to manage extracurricular activities effectively. This section outlines the specific roles and responsibilities within the ASB structure to ensure proper governance and financial oversight.

Primary Advisor

Role: The Primary Advisor, typically the school principal, is designated by the board of directors to administer the ASB program.

Responsibilities:

- **Appointment:** Appoint activity advisors to all student activity groups.
- **Budget Preparation:** Supervise the preparation of the annual financial budget and review and approve it.
- **New Activities:** Submit any new activities proposed by students to the board of directors for approval.
- **Project Approval:** Approve all projects of student activity groups.
- **Purchasing and Disbursements:** Approve all purchases and disbursements from the imprest bank checking account.
- **Student Participation:** Ensure student participation in the ASB process.
- **Coordination:** Coordinate the implementation of the annual financial budget.

ASB Central Treasurer

Role: An adult employed at the school, designated by the board of directors, to manage the accounting for the ASB revenues and disbursements.

Responsibilities:

- **Receipt and Deposit:** Receive all ASB money and immediately deposit them intact in the district depository bank.
- **Issue Receipts:** Issue official prenumbered receipts for all money received.
- **Control Documents:** Control all tickets, membership cards, and other official prenumbered documents.
- **Purchase Orders:** Issue official prenumbered activity purchase orders for all purchases, except those made from petty cash.
- **Record Maintenance:** Maintain accounting records of financial transactions and files of supporting documents.

- **Monthly Reconciliation:** Prepare monthly financial statements and reconciliation statements for the imprest bank checking account.
- **Replenishment Requests:** Prepare and submit replenishment requests for the imprest bank checking account to the district central office.

Activity Advisor

Role: A faculty member appointed by the Primary Advisor to guide and supervise a student activity group.

Responsibilities:

- **Supervision:** Guide and supervise the student activity group to ensure compliance with WAC 392-138-011.
- **Financial Oversight:** Assist the Student Activity Treasurer in safeguarding the financial resources of the group.

Student Activity Treasurer

Role: Elected by the student activity group to manage the group's finances under the guidance of the Activity Advisor.

Responsibilities:

- **Financial Management:** Safeguard the financial resources of the student activity group.
- **Record Keeping:** Maintain accurate records of all financial transactions.
- **Reporting:** Provide financial reports to the activity group and advisor.

Student Council Members

ASB President

Role: Elected by the students at the school. See the school constitution for election procedures and length of term for this role.

Responsibilities:

- **Leadership:** Enforce the ASB Constitution, receive committee reports, and appoint committees.
- **Representation:** Represent the student body at school-related community functions.
- **Veto Power:** Veto issues with reason and serve as a non-voting member of the Student Council except in the event of a tie vote.

ASB Vice President

Role: Elected by the students at the school. See the school constitution for election procedures and length of term for this role.

Responsibilities:

- **Support:** Fulfill the duties of the President in their absence and serve as an ex-officio member of all committees.
- **Representation:** Represent the student body at school-related functions in the President's absence.

ASB Secretary

Role: Elected by the students at the school. See the school constitution for election procedures and length of term for this role.

Responsibilities:

- **Record Keeping:** Keep accurate and up-to-date minutes of all regular and special student council and executive meetings.
- **Communication:** Handle all correspondence from the student council and provide members with the agenda prior to meetings.

ASB Treasurer

Role: Elected by the students at the school. See the school constitution for election procedures and length of term for this role.

Responsibilities:

- **Financial Oversight:** Approve all bills authorized by the Student Council and assist with ASB finances.
- **Reporting:** Make financial reports and account for all ASB expenditures.
- **Budget Committee:** Chair the ASB Budget Committee and ensure financial transparency.

School Board of Directors

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

Responsibilities:

- **Policy Establishment:** Establish all policies and procedures related to the ASB.
- **Approval of Fees and Waivers:** Approve all ASB fees and fee waivers based on board policy and procedures.
- **Expenditure Approval:** Approve all ASB expenditures warrants.
- **Budget Approval:** Approve the ASB budget annually.
- **Fundraiser Approval:** Approve a list of appropriate fundraisers.
- **Constitution Approval:** Approve all new ASB club constitutions, updates to School constitution and by-laws.
- **Travel Approval:** Approve ASB travel as outlined in district procedures.
- **Program Management:** Provide for the efficient administration, management, and control of money, records, and reports of the ASB.

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1. **Policy Alignment:** The form aligns with your district's policies.
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Sample Forms

- Advisor Agreement

By clearly defining these roles and responsibilities, the ASB program can maintain effective governance, ensure financial accountability, and foster student involvement in extracurricular activities. This structure supports the development of leadership skills and promotes a collaborative environment for managing school activities.

Audits

Introduction

The Associated Student Body (ASB) audit process is designed to ensure compliance with state regulations, district policies, and financial best practices. Audits are critical for verifying that public funds are managed appropriately, internal controls are in place, and all transactions are documented accurately. Understanding what to expect during an audit and preparing accordingly will help school districts and ASB officers navigate the process smoothly.

Audit Process Overview

An ASB audit typically focuses on key areas such as cash receipting, disbursements, fundraising, and internal controls. The State Auditor's Office (SAO) uses a risk-based approach to determine which areas require the most attention based on revenue trends, meeting minutes, prior audit issues, and compliance with laws.

Planning an Audit

Audits are planned to use a risk-based methodology, meaning the auditors prioritize areas that pose the highest financial or compliance risk. Factors considered in audit planning include:

- Significant increases or decreases in revenues or expenditures.
- Large or frequent fundraisers.
- Changes in purchasing card or petty cash activity.
- Noncompliance with state laws or district policies.
- Time elapsed since the previous audit.

What Auditors Look For

During the audit, auditors will review several aspects of ASB operations. Key areas include:

Internal Controls

Auditors will examine the internal controls established to safeguard assets, prevent errors, and ensure compliance with financial procedures. They will review whether duties are properly segregated and whether records are reconciled regularly.

- **Cash Receipting:** Ensure daily deposits are made unless a waiver has been granted by the County Treasurer. Receipts must be pre-numbered, and money should be deposited intact, with no funds held back for other purposes.
- **Disbursements:** Review that all expenditures are pre-approved, documented, and made for legal ASB activities. Purchase orders and quotes must follow district policies.

- **Fundraising:** Ensure fundraisers have the necessary approvals, secure merchandise and money, and reconcile sales with student records.

Documentation

The completeness and accuracy of documentation are critical for audit success. Auditors will ask for the following:

- **Policies and Procedures:** Copies of ASB policies on cash receipting, disbursements, fundraising, and other relevant activities.
- **Receipts and Invoices:** Properly issued receipts, invoices, and purchase orders for all financial transactions.
- **Meeting Minutes:** Evidence of student involvement and approval of financial decisions, including fundraiser approvals and budget allocations.
- **Fundraiser Information:** Records of all fundraisers, including reconciliation reports and profit-and-loss analyses.

Common Audit Issues

Auditors frequently identify certain areas of concern. The most common audit findings include:

- Fundraiser reconciliation not completed.
- Untimely deposits or missing cash reconciliation.
- Incomplete or missing approvals for expenditures.
- Poor inventory documentation.
- Inadequate segregation of duties, where one person is responsible for multiple steps in a financial transaction.
- Negative ASB fund balances at year-end.

How to Prepare for an Audit

Proper preparation can make the audit process smoother and less stressful. Key steps include:

- **Organize Documents:** Ensure that all required documentation, such as receipts, meeting minutes, fundraiser approvals, and reconciliation reports, are easily accessible and organized.
- **Review Internal Controls:** Verify that internal controls, such as cash handling procedures and fundraising protocols, are being followed consistently.
- **Ask Questions:** If unsure about specific audit requirements, don’t hesitate to ask the auditors for clarification. They are there to help ensure compliance.
- **Collaborate with the Audit Team:** Work closely with the auditors, providing requested documents promptly and maintaining open communication.

Audits are a necessary part of managing public funds responsibly. By adhering to established internal controls, maintaining organized documentation, and fostering collaboration between the ASB and the audit team, school districts can ensure a smooth audit process. Proper preparation and a commitment to transparency not only help during audits but also reinforce the district's commitment to sound financial management.

Remember, the audit process is not just about compliance—it's about safeguarding resources and ensuring that student activities are funded and managed in a way that benefits the entire school community.

Budget Management

Introduction

Budgeting is the process of realistically estimating the beginning fund balance, revenue, and expenditures for ASB activities for the coming school year. Accuracy is essential since the approved expenditure budget cannot be exceeded. Excessive overestimation can be seen as not being good stewards of public monies. A budget is a plan approved by the ASB Governing Body and the School Board of Directors and sets the maximum amount of expenditures for the school year.

In the ASB Fund, each student activity group prepares a budget for the fiscal year. The combined budgets of all student activity groups form the associated student body budget for the school. Once approved by the student council and the primary advisor, the school's associated student body budget is submitted to the district superintendent or their designee. They will consolidate it with all other associated student body budgets in the district, resulting in the proposed ASB Fund budget for the district.

It is important to note that no activity may have a negative ending balance. This means no student activity group can disburse funds unless there are sufficient funds available in the student activity group's account. If payables are involved, they must be considered in determining the available funds. If there are insufficient funds, a transfer must be made (if the disbursement is approved and funds are available) before the disbursement can occur.

Budget Development and Approval

Annual Preparation

- Each ASB must annually prepare a budget for the following fiscal year (September-August) with the guidance of the primary advisor or designee before the current school year ends.
- Individual activity account budgets are combined to create the preliminary ASB budget for the school, requiring documented approval by the student council, principal, and primary advisor.

Review and Approval Process

- Preliminary ASB budgets, including forms and supporting documentation from individual schools, are sent to the district office for review after the principal's or designee's approval.
- Once the district office approves the preliminary budgets, final forms are prepared, signed, and dated by the ASB representatives.
- The final forms are returned to the district office, where they are combined with all ASB school budgets, forming the District's ASB Fund Budget. This budget is presented to the Board of Directors for approval, becoming the official ASB plan for the year.

Student Participation

- The process ensures necessary student participation as stated in WAC 392-138-110.
- Collect fundraising proposals from each club for anticipated activities for the upcoming year, allowing for approval by the Student Council during the budget review process.

Budget Preparation

Review of Accounts

- **Continuing Accounts:** Identify and include actively used accounts in the next school year's budget.
- **Inactive Accounts:** Determine if inactive accounts should remain active or be closed. The student council should take action to close the account and transfer any remaining money into the general student body account according to the applicable constitution, ensuring that all outstanding invoices are paid.
- **New Account Codes:** Include anticipated new activity account codes for the next school year, set up following the ASB Constitution bylaws by action of the student council. Contact the district office for new account codes.

Revenue and Expenditure Activity Classifications

Financial transactions in the ASB Fund are classified into general activities for revenues and expenditures. Minimum classification categories include:

- **1000 – General Student Body:** Activities that affect the general membership of the associated student body. Examples: ASB Cards, Yearbooks, Concessions.
- **2000 - Athletics:** Activities comprising the athletic programs of the associated student body organizations. Examples: Athletic Allocations, Gate Receipts, Officials.
- **3000 – Classes:** Activities associated with student body activities whose membership is comprised of students affiliated by virtue of belonging to a general school system classification. Examples: Class of 2025, 2026, 2027, 2028.
- **4000 – Clubs:** Activities associated with student body activities whose members meet the membership criteria as defined by the activity group. Examples: All Club Accounts, including athletic clubs for fundraising purposes.
- **6000 – Private Moneys:** Charitable fundraising, bona fide voluntary donations for scholarship, student exchange, or charitable purposes. Acceptance of such money is at the discretion of the school board, and the district must be compensated for providing such a service.

Activity Budgets (WAC 392-138-110)

- **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. No negative beginning balance is allowed.
- **Revenues:** List estimated revenues expected during the next school year. Include the TOTAL amount received from fundraisers, not the net profit.
- **Interactivity Transfers:** List any money that may be transferred in from another activity account or transferred out to another activity account.
- **Expenditures:** List estimated expenditures during the next school year. Ensure total budgeted expenditures are not exceeded.
- **Ending Fund Balance 08-31-20XX:** The ending fund balance is a residual balance equal to the beginning fund balance plus revenues plus or minus interactivity transfers less expenditures.

ASB Budget Approval

Collection and Review

- Collect budgets from activities, athletics, classes, and clubs, review for reasonableness, and verify calculations.
- The ASB budget must be approved by the student council, principal, and primary advisor and documented in the student council minutes.

Submission to District Office

- Submit the completed ASB budget to the district office with a brief description of funding sources and expenditures for each activity.
- Provide supporting information for the Board of Directors' approval (WAC 392-138-013).

Board of Directors' Approval

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

Budget Extensions and Transfers

Monthly Review

- Review and analyze all funds in the budget monthly. Complete a budget extension before incurring expenditures exceeding the appropriated amount as required by RCW 28A.505.150.

Budget Extensions for ASB

1. The Associated Student Body must review revisions to the ASB budget with an extension secured before the school closing to ensure necessary student involvement (WAC 392-138-110).

Budget vs. Fund Balance

- **Budget:** A plan using estimated revenue and expenditures to achieve goals.
- **Fund Balance:** Resources available to meet obligations, similar to an available bank balance, ensuring deduction of unpaid obligations.

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Sample Forms

- Budget Request Form
- Budget Request Instructions
- Fundraising – Activity Proposal Form

By following these procedures, schools can ensure accurate budget management, promote student participation, and maintain financial integrity within the ASB framework.

Constitutions

Introduction

Every school's Associated Student Body (ASB) and each of its clubs must have a constitution to govern their activities and operations. This procedure outlines the steps for creating, approving, reviewing, and managing these constitutions to ensure compliance with school policies and state regulations.

School and Club Constitutions

- **School ASB Constitution:** A formal document governing the overall ASB program at the school level. It must be approved by the student council and the school board of directors.
- **Club Constitutions:** Specific to individual clubs under the ASB, outlining their purpose, membership, and operational guidelines. Each club constitution must be approved by the student council. Your district policy may also require newly forming clubs and constitutions be approved by the School Board of Directors.

Approval Process

- **Student Council Approval:** Both the school ASB constitution and club constitutions must be approved by the student council.
- **School Board Approval:** The school ASB constitution requires approval from the school board of directors.
- **Documentation:** Ensure all constitutions are documented and the approval process is clearly recorded in the meeting minutes.

Review and Updates

- **Regular Review:** The ASB school constitution should be reviewed regularly to ensure it is being followed and updated to fit with intended practices.
- **Annual Review:** Best practice is to have club advisors review their constitutions on an annual basis.
- **Amendments:** Any changes or amendments to constitutions must follow the same approval process as the original document.

New Club Formation

- **Constitution Requirement:** A new club must have a constitution in place before it can meet.
- **Approval:** The constitution for a new club must be approved by the student council following the established procedures.

Documentation and Record Keeping

- **Electronic Storage:** Store all constitutions in an electronic document storage system accessible to multiple stakeholders, including the ASB Advisor, ASB Bookkeeper, and ASB Student Treasurer.
- **Historical Records:** Constitutions are historical documents that must be kept indefinitely. They should never be destroyed or purged and must comply with Washington State Archives rules for historical documents.

State Auditor's Review

- **Audit Preparation:** The State Auditor's Office may request to review constitutions during the ASB audit process. Providing electronic access to these documents ensures a quicker review and smoother audit process.
- **Compliance:** Ensure that all constitutions are readily available and properly documented to avoid negative audit findings.

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Sample Forms

- Constitution – Club
- Constitution – School

By following this procedure, schools can ensure that all ASB and club constitutions are properly created, approved, reviewed, and maintained, promoting good governance and compliance with state regulations.

Contracts

Introduction

Personal service contracts are essential when entering into an agreement with an independent contractor to provide services to the Associated Student Body (ASB). Independent contractors are individuals or businesses providing services under their own terms, separate from district employees. Contracts may be required for services such as guest speakers, performers, musicians, drama coaches, and other specialized roles.

These contracts must follow district policies, ensuring compliance with legal and ethical standards. All parties must adhere to state and federal guidelines, including conflict-of-interest regulations, to safeguard the integrity of the contract.

Procedures for Contracting

1. **District Employee vs. Independent Contractor:**
    - District employees cannot be paid as independent contractors for services related to their employment. Employees with legitimate independent businesses may contract with the district, provided all legal requirements are met, including conflict of interest and compliance with bid laws.
    - Workers classified as employees must be paid through the district's Human Resources/Payroll department at rates approved by the Board of Directors.
2. **Prior Approval and Contract Requirements:**
    - All personal service contracts must be approved by the appropriate authority, usually the Board of Directors or its designee, before services are provided. Failure to obtain prior approval may result in personal liability for district staff.
    - The contract must include the contractor's Unified Business Identifier (UBI) number. If the contractor operates under a business name and holds a federal tax ID, payments will be made to the business entity.
3. **Payment Procedures:**
    - Contractors must submit requests for payment on official business invoices as prescribed by district policy.
    - The district business office should be consulted for any additional requirements regarding payment and contract processing.
4. **Contractor Requirements:**
    - Contractors must have a UBI number issued by the Washington State Department of Revenue. If a contractor challenges this requirement, contact the district business office for clarification.
    - Independent contractors must sign a personal services contract. Contact the district business office for the appropriate contract forms.

- Contractors who will have unsupervised access to students must undergo a criminal background check, including fingerprinting, in accordance with district and state guidelines.

5. **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.

Key Legal and Ethical Considerations

- **Misrepresentation and Falsification:** As outlined in WAC 180-87-050, any deliberate misrepresentation or omission of material facts by educators or district staff regarding contracts, professional qualifications, or financial matters is considered unprofessional conduct. This includes falsifying financial or program compliance reports and submitting misleading information to government agencies.
- **Interest in Contracts:** RCW 42.23.030 strictly prohibits municipal officers from holding a beneficial interest in any contract under their supervision. Additionally, accepting compensation, gratuities, or rewards related to such contracts is prohibited.

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Sample Forms

- Contract for Personal Services – Paid through Accounts Payable
- Contract for Personal Services – Paid through Payroll

The contracting process for independent contractors in school districts requires careful adherence to district policies, state regulations, and ethical guidelines. Proper approval,

thorough documentation, and the avoidance of conflicts of interest are critical to maintaining transparency and protecting the district from legal liabilities.

By following these procedures, school districts can ensure that all contracts with independent contractors support the goals of the ASB and are conducted in compliance with the law, safeguarding the district's reputation and resources.

Donations

Introduction

Donations to a school district are typically for specific causes and can come from various sources, including parents, staff, community members, associations, foundations, and trusts. It is essential to check your school board policy and procedures to determine the types of donations acceptable in your school district.

Charitable Contributions

Under the Internal Revenue Code (IRC), the Internal Revenue Service (IRS) allows donors to claim deductions for charitable contributions made to qualified organizations, including local schools and school districts. Donors should consult with their tax advisor to determine the deductibility of their contributions.

RCW 28A.320.030**:** The board of directors of any school district may accept, receive, and administer gifts, grants, conveyances, devises, and bequests of personal or real property for scholarship and student aid purposes. These can be held in trust or otherwise used for the benefit of the school district or its students.

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

Private Purpose Trust Funds are used to manage trust arrangements where income and principal benefit individuals or programs within the school district. These funds are supervised by the district Business Office.

The purpose of the Private Purpose Trust Fund is to account for money or other assets donated to school districts to benefit individuals or private organizations. Examples include money for scholarships, student aid, charitable, and other similar purposes. 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 Example

An example of a Private Purpose Trust is the InvestED program. InvestED distributes funds to public and private secondary schools, allowing school personnel to identify and immediately respond to individual student needs.

Donations to ASB

Donations to the ASB are tax-deductible. Parent support groups such as the PTA or Booster Club often donate for specific ASB purposes, including environmental camps, transportation for field trips, entry fees for competitions, band instruments, and yearbook cameras. Donors 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)**:** Forbids discrimination in the athletic program.

Private Money

According to state law, nonassociated private monies can be deposited into the 6000 series accounts for charitable purposes. There must be a 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 are 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:

- 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 money in trust, and disbursement only for the intended purpose of the fundraiser.
- Such funds are used for scholarships, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for the election of a person to an office or promotion or opposition to a ballot proposition.

- Prior to solicitation of such funds, notice is given identifying the intended purpose of the fundraiser and stating the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes.
- The school district or charter school withholds or is compensated an amount adequate to reimburse the district for its direct costs in handling these private moneys.
- WAC 392-138-205**:** Applies to moneys received, deposited, invested, and accounted for under this section. Nonassociated student body private money shall not be deemed public moneys under section 7, Article VIII of the state Constitution.

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.

Compliance with Title IX

Under Washington state and federal laws, school districts must ensure that the benefits and treatment of the athletic program for girls and boys are equitable. Compliance with Title IX is mandatory, and donations to the ASB athletic program must reflect this requirement to avoid discrimination.

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Sample Forms

- Donation & Hold Harmless Agreement
- Donation Monetary Agreement
- Donations $5,000 or Greater
- Donations Less Than $5,000

By following these procedures, schools can ensure proper management and compliance regarding donations, maintaining financial integrity and supporting the educational and extracurricular activities of the student body.

Ethics

Introduction

Ethical conduct is a critical component of managing public funds, including those of the Associated Student Body (ASB). School district employees, including ASB officers, must adhere to state and federal laws, district policies, and community standards to ensure transparency, integrity, and public trust. Compliance with ethical standards helps protect against misuse of funds, conflicts of interest, and other misconduct that could undermine the public's confidence in the school's ability to manage its resources responsibly.

Ethical Expectations

According to RCW 42.23.070, no municipal officer may:

- Use their position to secure special privileges or exemptions for themselves or others.
- Directly or indirectly accept or give any compensation, gift, or reward from a source outside their employment related to their official duties unless otherwise provided by law.
- Accept employment or engage in activities that may require them to disclose confidential information gained by virtue of their official position.
- Disclose confidential information for personal gain.

Additionally, WAC 180-87-050 outlines that any misrepresentation or falsification in professional conduct constitutes unprofessional behavior. Public officials must uphold the highest standards of professionalism to avoid flagrant disregard of recognized professional standards.

Key Components of Ethical Conduct

1. **Adherence to Law:**
    - Compliance with **RCW** and **WAC** regulations, including transparency in decision-making and management of ASB funds.
2. **OSPI Code of Professional Conduct:**
    - Upholding ethical guidelines set forth by the Office of the Superintendent of Public Instruction (OSPI) ensures the responsible use of public funds and resources.
3. **Community Perception:**
    - Ethical lapses can have a widespread negative impact on public trust, leading to issues such as protests at board meetings, unfavorable media coverage, and a loss of voter support for funding measures like levies and bonds.

Common Ethical Issues

- **Conflict of Interest:** School officials and staff must not hire family members through ASB or allow conflicts of interest to influence decision-making.
- **Inappropriate Benefits:** Examples include coaches receiving free meals, staff members using school resources for personal gain, and teachers accepting gifts or rewards from vendors or support groups.
- **Misuse of Public Funds:** ASB funds and district purchasing power must not be used for personal purposes, such as gifts, private fundraising efforts, or unapproved activities.
- **Questionable Behavior:** Actions such as attending recreational events with vendors, using district vehicles for personal errands, or engaging in close personal relationships with contractors can create ethical dilemmas.

Examples of Legal but Inappropriate Conduct

Some actions may not break the law but are still inappropriate due to their potential to undermine public trust. These include:

- Wearing school-logo apparel in inappropriate settings.
- Attending social or recreational events with vendors or contractors.
- Using district facilities (such as gyms or pools) for personal use by staff or family members without proper authorization.

General Requirements for ASB Funds

By state law, all school districts must have policies in place regarding the use of ASB funds. These funds are considered public money, meaning they are subject to strict scrutiny and review by the State Auditor's Office.

- **Annual ASB Budget:** ASB officers, under the supervision of a primary advisor, must develop an annual operating budget each spring, including projected income and expenses for the next school year. The budget must be approved by the Student Council, building principal, district business office, and the school board.
- **Use of Funds:** All ASB funds must be used for the benefit of current students, with proper approval documented in meeting minutes. These minutes are permanent records and must be available upon request.
- **Expenditures:** All ASB expenditures require prior approval and must comply with district policies, procedures, and local, state, and federal laws. ASB fees must have school board approval.

Maintaining high ethical standards is essential to the proper management of public resources and the success of the ASB. School district staff, ASB officers, and other stakeholders must ensure that their actions comply with legal and ethical guidelines, avoiding conflicts of interest and the misuse of public funds. Adherence to these

standards safeguards public trust, supports the integrity of school operations, and fosters a positive relationship between schools and their communities.

Following these ethical guidelines not only protects individuals from legal repercussions but also ensures that school districts maintain a reputation for responsible and transparent financial stewardship.

Fund Balance Monitoring

Introduction

Fund balance monitoring is crucial for maintaining the financial integrity of the Associated Student Body (ASB). This procedure outlines the steps for tracking and reporting fund balances, ensuring compliance with state regulations, and maintaining transparency and accuracy in financial management.

Difference Between Budget and Fund Balance

- **Budget:** A plan that uses estimated revenue and expenditures to achieve the goals and objectives of the organization, club, or activity.
- **Fund Balance:** Resources currently available to meet the obligations of the club or activity. It can be thought of as the available bank balance, consider all unpaid obligations (encumbrances/unpaid purchase orders).

Fund Balance Reporting Requirements

- **Annual Posting:** RCW 28A.325.050 requires that the Fund Balance report for each school's ASB be posted by August 31, regardless of whether the funds have all been balanced for year-end. The district office can also post the reconciled fund balance report at year-end, but it must be posted as of August 31.
- **Required Information:** The report should include information on the fund balance at the beginning of the year, revenues, transfers, expenditures, encumbrances and the ending fund balance. The information should be listed for each account in the ASB, including general ASB, athletics, classes, clubs and charitable activities.
- **Historical Records:** Per the RCW requirement each school must have at least the past five years of fund balance reports posted on their website.

Monthly Monitoring and Review

- **Monthly Review:** Monitor fund balances monthly to ensure financial health and compliance. The student council should review and approve monthly fund balance reports as a best practice. The approval should be noted in the meeting minutes with a copy of the report attached for reference.
- **Reconciliation:** Ensure that fund balances are reconciled monthly, considering all open purchase orders and other obligations.

Budget Transfers and Extensions

- **Negative Balances:** If an account is going into the negative, a budget transfer should be approved by the student council before funds are transferred.
- **Budget Extensions:** If the school ASB is at risk of spending more in expenditures than budgeted for the school year, a budget extension must be reviewed and secured before spending over the budget expenditure amount for the entire school. Contact the district office if the ASB is at risk of overspending the expenditure budget. (WAC 392-138-110).

Sample Fund Balance Reports

Disclaimer

The following fund balance report sample is intended for reference purposes only. Before using this sample format, please consult your district office to ensure:

1. **Policy Alignment:** The form aligns with your district's policies.
2. **Applicability:** The form is applicable to your district's specific needs and requirements.
3. **Current Information:** The information on the form is current and relevant to your district.

Athletics Fund Balance Report:

ASB Fund Balance Report (Date: February 2024)

Account	Beginning Balance	2023-2024 Revenues	2023-2024 Transfers	2023-2024 Paid to Date	2023-2024 Open PO's	2023-2024 Avail. Balance
2000 Athletics						
Athletics	0.00	0.00	35,155.05	6,067.22	0.00	29,087.83
Gate Reciepts	0.00	38,768.75	(33,616.40)	0.00	0.00	5,152.35
Baseball	0.00	0.00	1,700.00	817.78	193.66	688.56
Basketball - Boys	0.00	0.00	3,500.00	0.00	0.00	3,500.00
Basketball - Girls	0.00	0.00	1,700.00	725.69	0.00	974.31
Cross Country	0.00	0.00	250.00	190.00	0.00	60.00
Football	0.00	2,190.00	11,338.00	13,112.63	76.16	339.21
Officials	0.00	0.00	15,341.35	13,903.58	0.00	1,437.77
Fastpitch	0.00	0.00	3,500.00	5,664.61	108.80	(2,273.41)
Soccer	0.00	0.00	1,400.00	514.15	0.00	885.85
Track	0.00	195.00	1,200.00	649.36	0.00	745.64

Clubs Fund Balance Report:

ASB Fund Balance Report (Date: February 2024)

Account	Beginning Balance	2023-2024 Revenues	2023-2024 Transfers	2023-2024 Paid to Date	2023-2024 Open PO's	2023-2024 Avail. Balance
4000 Clubs						
Baseball Club	5,295.22	0.00	0.00	1,674.22	402.15	3,218.85
Baseball - Mini Camp	0.00	520.00	0.00	0.00	262.50	257.50
Baseball - Hat Sales	0.00	1,600.00	0.00	2,012.96	0.00	(412.96)
Baseball - Helmet Sales	0.00	150.00	0.00	0.00	0.00	150.00
Basketball Club	2,323.28	0.00	(50.00)	516.80	0.00	1,756.48
Basketball - Mini Camp	0.00	402.50	0.00	0.00	0.00	402.50
Cheerleading Club	124.89	150.00	500.00	0.00	302.70	472.19
Cheerleading - Concessions	0.00	205.91	0.00	0.00	0.00	205.91
Drama Club	1,015.00	560.00	0.00	289.50	350.00	935.50
Band Club	850.50	800.00	0.00	650.00	1,200.00	(199.50)
Robotics Club	345.00	225.00	0.00	0.00	100.00	470.00

By following this procedure, schools can ensure accurate and compliant fund balance monitoring, safeguarding resources, and maintaining financial integrity.

Fundraising Guidelines

Introduction

The following procedures for fundraising are necessary to ensure accounting controls in accordance with Generally Accepted Accounting Principles (GAAP) and a robust internal control system. Advisors and staff must be trained on these procedures before any fundraising activities take place.

ASB Fundraising

ASB fundraising involves activities to raise public funds for school sports programs, clubs, and other student activities. The students manage cash receipting and reconciliation during the school day, often wearing school uniforms, and clearly indicate that proceeds benefit their club or sport. Cash receipts are submitted to the school ASB Bookkeeper or stored in the school safe.

Procedures Prior to Sale

- **Approval:** The Student Council must approve all fundraisers. Fundraisers must be approved by the School Board and have both student and building Administration approval.
- **Fundraising Form:** Complete a Fundraising Form, secure necessary signatures (including the ASB Bookkeeper), and enter the fundraiser on the ASB Fundraising Calendar.
- **Vendor Agreements:** Ensure written agreements with vendors that include return policies for unsold merchandise.
- **Tax Exemption:** For “one-time” or “periodic” fundraisers, check with the Business Office regarding WA State Sales Tax exemptions and ensure a WA State Resale Certificate is sent to the vendor if applicable.
- **Merchandise Management:** Upon receipt from the vendor, merchandise must be counted, signed for, and secured until distributed to students.

Procedures During the Sale

- **Security:** Store all merchandise in a secure area throughout the sale. The club advisor or designee is responsible for securing the merchandise and checking it in and out.
- **Check-out Log:** Students must sign a checkout log each time they receive or return merchandise, and when they turn in money for merchandise sold.
- **Daily Deposits:** Money collected must be turned into the ASB bookkeeper each day. If collected by a staff member, a collection log must accompany the funds for deposit.

- **Accountability:** Keep individual student records for accountability, using inventory checkout sheets.

Procedures After the Sale

- **Reconciliation:** Reconcile all student record sheets when students turn in money or merchandise after the fundraiser. Assess fines for unreturned merchandise or cash.
- **Final Reconciliation:** Complete a Final Reconciliation Form for each fundraising activity, including profit and loss analysis, vendor invoices, purchase orders, student records sheets, and other relevant documentation.
- **Inventory Management:** Count and secure all unsold merchandise and follow the established plan for leftover items.

Smart Snack Compliance

Local Education Agencies (LEAs) participating in school meal programs must meet minimum requirements for all foods and beverages sold in school, 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.
- The school campus includes all areas of the property under the jurisdiction of the school that are accessible to students during the school day.
- The school day is defined as the period from midnight before, to 30 minutes after the end of the official school day.
- Washington does not allow any exemptions for fundraisers, so all food and beverage fundraisers must meet the Smart Snack Standards.

Compliance Steps

- **Review Smart Snacks Guidelines**: Ensure all food and beverages sold during the school day comply with USDA Smart Snacks in School guidelines.
- **Obtain Approval:** Secure approval for all food and beverage fundraisers from the student council and ensure they meet Smart Snacks standards.
- **Maintain Records:** Keep detailed records of all items sold, including nutrition labels and product specifications, to demonstrate compliance.

Crowdfunding Guidelines

- **Board Policy Compliance:** Verify if School Board Policy allows crowdfunding.
- **Contract Terms:** Ensure a contract with clear terms, responsibilities, and authorization by the appropriate district employee.
- **Security and Fees:** Confirm the security of credit card information, the handling of email addresses, and the transparency of fees. All revenue must go directly to the District's bank account within 24 hours, with fees paid by check to the company.
- **Compliance:** Follow the Washington State Auditor's guidance for Third Party Receipting and ensure compliance with RCW 43.09.240 and RCW 39.58.080.

General Fund Fundraising

General Fund fundraising supports educational activities, daily physical activities, and the effective, efficient, and safe management of the school district.

Guidelines and Policies

- **Board Policy:** A school board policy must outline the scope and nature of allowable General Fund fundraising activities. All activities must promote K-12 public school education or the safe management of the school district.
- **Educational Link:** Fundraising activities must be linked to specific educational activities and documented on the fundraiser request form. Approved fundraiser forms should be kept with board minutes and related accounting records.
- **Identification and Separation:** Clearly identify the purpose of the fundraiser as General Fund fundraising in all communications. Do not combine General Fund fundraising with ASB or Charitable fundraising activities.

Fundraising Activities

- **Categories:** Fundraising can include the solicitation of gifts and donations, intergovernmental contracts, and enterprise activities designed to raise revenue for the district.
- **Public Money Management:** Monies raised are public funds and must be managed and accounted for following district policies and procedures. Examples include plant sales, life skills shop activities, and CTE-related programs.

Solicitation and Documentation

- **Prior Approval:** Ensure prior approval from the school board for all General Fund fundraisers.
- **Documentation:** Maintain comprehensive documentation for each fundraiser, including fundraiser request forms, approval records, accounting records, and minutes from board meetings.

Charitable Fundraising

Charitable fundraising allows student groups to raise funds for scholarships, student exchange programs, and other charitable purposes. These funds are considered nonassociated student body funds and are not public money if certain conditions are met.

Requirements and Policies

- **Board Policy:** Establish a board policy defining the scope and nature of allowable charitable fundraising and ensuring accountability.
- **Trust Fund Management:** Funds must be held in trust by the school district and accounted for separately from public money. Use the 6XXX account for charitable/private money or the District Private Purpose Trust Fund if applicable.
- **Budget and Notice:** Ensure budget approval and capacity if deposited to ASB funds. Provide notice to potential customers about the intended use of proceeds and clarify that the funds are non-associated student body funds.

Fundraising Activities

- **Approval and Advertising:** The student council must approve all charitable fundraisers. Clearly advertise the charitable nature of the fundraiser and ensure all activities are within district policies.
- **No Public Funding:** Do not use public ASB money to front fund charitable fundraising. All expenditures must come from collected charitable revenue.
- **Donation Preference:** Prefer direct donations over selling inventory to maximize charitable funds. Donation checks should be made to the ASB, and all money must be deposited daily.

Considerations

- **Planning:** Plan fundraisers carefully to ensure enough funds are raised to cover costs. District/public funds cannot be used to cover deficits.
- **Legitimacy:** Verify the legitimacy of charitable organizations or causes and avoid fundraising for for-profit organizations.
- **Check Handling:** Ensure checks are deposited promptly and handle any returned checks for non-sufficient funds appropriately.
- **Incentives:** Consider the impact of prizes, commissions, and incentives on the net proceeds for the charitable cause. Ensure compliance with district policies regarding such incentives.

Disclaimer

The following forms are provided as samples and are intended for reference purposes only. They have been shared from other school districts and may not fully align with your

specific district's policies and procedures. Before using any of these forms, please consult your district office to ensure:

1. **Policy Alignment:** The form aligns with your district's policies.
2. **Applicability:** The form is applicable to your district's specific needs and requirements.
3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Fundraiser Acknowledgement
- Fundraiser Deposit Record
- Fundraiser Document Checklist
- Fundraiser Final Reconciliation
- Fundraiser-Activity Planning Guide
- Fundraiser Activity Form
- Fundraising Checklist
- Fundraising Parental Permission
- Request for Pre-Approval Smart Snack Form

By adhering to these detailed procedures, schools can ensure transparent, accountable, and effective fundraising activities that support their educational and charitable goals.

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.

General Guidelines

ASB funds must be used to support the Cultural, Athletic, Recreational, and Social (CARS) activities of the Associated Student Body. The expenditures must benefit the student body and comply with district, state, and federal regulations.

Restrictions on Use of ASB Public Funds

- **Legal and Legitimate Activities:** ASB public funds can only be used for legal and legitimate activities of the Associated Student Body.
- **Grade-Related Activities:** Activities that result in a grade or extra credit points do not fall under the CARS category and cannot be funded by ASB public funds.
- **Personal or Private Use:** ASB public funds cannot be used for any personal or private use.
- **Gifts:** ASB public funds cannot be used for gifts, including charitable donations, scholarships, or student exchanges. Such expenditures can only be made from legitimate ASB private (6000 account series) non-associated student body money, subject to board policy and specific controls.

Awards and Prizes

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:

- **Nominal Value Items:** Items given as awards should be of nominal (de minimis) value. Examples include inexpensive pins, plaques, trophies, or athletic sew-on patches.
- **Personal Nature Items:** If an item is of a personal nature and of greater than nominal value but will be retained by the ASB, it is not considered a gift. For example, spirit wear can be purchased for use during club activities but must be retained as school district property.

Recognition of Teachers and School Board Members

ASB expenditures must support activities and programs of the ASB. Recognition of teachers and school board members, even if de minimis in nature, would be better managed by a booster club or PTA.

Student Incentives

Guidance from the Washington State Auditor's Office outlines the following for student incentives:

- **Board Policy:** Establish a board policy detailing the amount that may be spent for individual awards and an aggregate limit on annual expenditures.
- **De Minimis Value:** The district must determine what amount is considered de minimis, meaning insignificant to both the recipient and the district. This amount is not defined by law but can be guided by IRS taxation thresholds.
- **Aggregate Limit:** The total annual amount for incentives must be limited to a reasonable level. Significant awards beyond policy limits should be obtained through donations from outside sources.

Gift Cards and Cash Equivalents

Gift cards cannot be given away as gifts because they are considered cash equivalents. The WA State Constitution (Article VIII section 7) prohibits public money from being given away for private use, and the WA Attorney General has advised that cash prizes are not allowable. Additionally, using public funds to purchase gift cards for incentives reduces the amount the district receives from fundraising, thus indirectly using public money for private purposes.

Raffles and Fundraising Activities

- **Ownership:** The ASB must own the prize prior to the start of the raffle.
- **Fundraising Compliance:** Money collected from raffles must be at least equal to the value of the prizes. Raffles are non-curricular activities and are subject to district cash handling procedures.
- **Gambling Commission Requirements:** Follow the specific requirements outlined by the Washington State Gambling Commission for holding raffles. For more information, refer to Washington State Gambling Commission Raffles.

Compliance and Policy Requirements

- **Contract with Vendors:** If the district contracts with an outside vendor to raise funds for ASB and that vendor supplies incentives for student sales, the incentives must comply with district policy unless donated from an outside source.

- **Approval and Documentation:** Ensure all expenditures and incentives are approved according to district policy and properly documented to maintain transparency and compliance.

By following these updated procedures, ASB funds can be managed effectively, ensuring compliance with legal requirements and supporting the educational and extracurricular activities of the student body.

Understanding and Implementing House Bill (HB) 1660

Introduction

HB 1660 went into effect on June 11, 2020. School districts that charge a fee for attendance at or participation in any optional, noncredit extracurricular event must adopt a policy for waiving all fees for students who are low income. The policy and regulations must also include how the district will reduce fees for students' family members and non-students over the age of 65, who by reason of their low income, may be unable to pay the fees to attend or participate in any optional noncredit extracurricular district event which is of a cultural, social, recreational, or athletic nature.
The process for charging and collecting Associated Student Body (ASB) card fees, school-based athletic program fees, optional noncredit school club fees, and other fees from students in grades 9–12 must be the same for all students, regardless of their free or reduced-price lunch (FRPL) eligibility. The fee waivers must be automatically applied, where applicable.
House Bill (HB) 1660 was enacted to ensure equitable access to extracurricular activities for students in Washington State. This procedure outlines the key requirements, reporting dates, and policies necessary for compliance with HB 1660, as well as best practices for managing Associated Student Body (ASB) activities and fundraising.

Key Reporting Dates and Requirements

- **April 1:** Collect and report ASB and athletic data to the ASB executive boards.
- **April 15:** Publish ASB and athletic data on the school's website.
- **June 1 (if required):** Publish the Opportunity Gap Reduction Plan.

Data Display and Reporting Tools

- **OSPI Smartsheet Dynamic View:** District and high school business managers can use this tool to submit ASB/athletic data and Opportunity Gap Reduction Plans. Data entry will generate PDF reports emailed to business managers for posting.

Opportunity Gap Calculation

The Opportunity Gap is calculated separately for ASB and Athletics using the following formulas:

ASB:

Number of total number of students (from non-low income families) with ASB cards /number of students (from non-low income families) **minus** number of students from low-income families with ASB cards /number of students from low-income families)

Athletics:

Number of total number of students (from non-low income families) in athletics/number of total students (from non-low income families) **minus** number of students from low-income families in athletics /number of students from low-income families.

Note: students (from non-low income families) = total students minus students from low-income families.

Impact on Family Members and Virtual Events

- **Family Members:** District policies must include provisions for reducing fees for family members of low-income students attending extracurricular events.
- **Virtual Events:** Policies must cover fees for both in-person and virtual activities.

Student Fines and Uniform Costs

- **Student Fines:** HB 1660 primarily impacts fees related to extracurricular events, not fines. However, districts may review policies on fine repayment to reduce obstacles for low-income students.
- **Uniform Costs:** The law addresses optional non-credit extracurricular events and not uniform costs or curricular programs like band or drama.

Parking Fees and Testing Fees

- **Excluded:** Parking fees and testing fees (e.g., SAT/ACT or Advanced Placement tests) are not considered extracurricular events and are not covered by HB 1660.

Field Trips and CTSOs

- **District Policies:** Policies for waiving fees for optional noncredit extracurricular activities, including field trips and CTSOs, are determined by the school district board of directors.

PTAs and Booster Clubs

- **Exclusions:** The law does not apply to events run by Parent Teacher Associations (PTA), other parent groups or booster clubs.

ASB Item Sales

- **Exclusions:** Sales of ASB items such as yearbooks, spirit wear, or prom photos are not impacted by HB 1660.

Use of InvestED Funding

- **District Policies:** Schools must develop policies for waiving fees for low-income students, considering InvestED rules.

Eligibility Criteria

- **Identification Methods:** Students can be identified as low-income through the College Bound Scholarship, free or reduced-priced meals eligibility, and family income surveys.
- **Parental Consent:** Required for sharing students' free or reduced-priced lunch eligibility status for non-meal-related purposes.

Community Eligibility Provision (CEP) Schools

- **Family Income Survey:** CEP schools can use the Family Income Survey to determine students' low-income status for non-meal-related programs.

Disclaimer

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4. **Policy Alignment:** The form aligns with your district's policies.
5. **Applicability:** The form is applicable to your district's specific needs and requirements.
6. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Fee Waiver Eligibility
- Guide to Data Reporting

By following these procedures and best practices, schools can ensure compliance with HB 1660, promote equitable access to extracurricular activities, and effectively manage ASB operations and fundraising activities.

Imprest Checking Accounts

Introduction

An ASB imprest fund is a district checking account established at a local commercial bank to facilitate minor disbursements by check for approved purchases. Some districts may use purchasing cards (P-Cards) as an alternative to imprest accounts.

Each school may establish an imprest checking account up to the maximum amount determined by the Board of Directors for efficient and convenient disbursement. This account is subject to the following guidelines:
(Refer to WAC 392-138-120 for additional details)

- The maximum amount in the imprest fund should not exceed the highest anticipated monthly disbursements.
- The account is initiated and replenished by a warrant drawn from the school's ASB fund (GL 200).
- All disbursements from the imprest account must be made by check and approved by the district's Business Office, ASB Student Council, and Advisor.
- All imprest fund requests must show student approval.
- Each request must be accompanied by original receipts or invoices matching the requested payment amount.
- The imprest fund must be replenished at least once a month by a warrant drawn on the ASB fund, equaling the total of the previous month's disbursements.

Procedures

Check Signers for the Imprest Account

- Authorized signers may include school administrators and possibly the activity coordinator.
- The custodian of the account should not be an authorized signer.
- When there is a change in administration, the bank signature card must be updated.
- If the custodian signs checks, an additional signature is required.

Opening an Imprest Fund Checking Account

- After Board approval, the imprest fund checking account is opened by issuing a district warrant from the ASB fund.
- A resolution from the Board of Directors must authorize the maximum allowable imprest fund amount before establishing the account.

When to Use the Imprest Fund Checking Account

The imprest fund can be used to expedite payments for ASB-related goods and services, under the direction of the district business office. The fund cannot be overdrawn, and district policy determines which payments must be processed through Accounts Payable and which can be made through the imprest fund.

Common uses of the imprest fund include:

- Memberships
- Registrations
- Dues
- Deposits

Note: Imprest request forms must be filled out entirely, including appropriate signatures and account codes, before issuing a check.

Restrictions on the Use of the Imprest Fund

- **Bids:** The district office may require that purchases be made from specific vendors under contract.
- **Wages:** All employee wages, including student and temporary employees, must be paid through the district payroll system, not the imprest fund.
- **Personal Services:** Independent contractors may be considered employees by regulatory agencies, and payments must be made through the district Accounts Payable system for tax purposes.

How to Use the Imprest Fund Checking Account

- All expenditures must have prior approval from the ASB Governing Body and advisor.
- Student approval and original vendor receipts must be on file for each check written.
- These documents should be submitted with the request for replenishment to Accounts Payable.
- Each check must be recorded in a check register by number, and all void checks must be documented. Void checks should have the signature area removed and be kept according to the state's retention schedule.

Depositing into the Imprest Fund Checking Account

The only deposits allowed are replenishment warrants and refunds from previously disbursed funds (e.g., return of change from travel expense checks).

Replenishing the Imprest Fund Checking Account

Replenishment of the imprest fund must occur at least once per month by statute. The district office will issue a warrant in the name of the account custodian and school for deposit directly into the imprest account.

Important: Do not overdraw the imprest fund checking account.

Bank Statement Reconciliation

Bank statement reconciliation must be completed monthly and filed per district procedures. The reconciliation should be performed by someone other than the account custodian, and it may be done by the district office. Unredeemed checks are credited back to the account after a set period, per district policy. Be sure to record unredeemed checks in the replenishment form, including check number, payee, account code, and amount.

Adhering to established procedures for the Imprest Checking Accounts is critical for ensuring the financial integrity and accountability of the ASB fund. Proper management of the imprest fund helps maintain compliance with district, state, and federal regulations, while also fostering transparency in the handling of student funds.

By following these guidelines, schools can make timely and efficient payments, prevent misuse of funds, and protect the district from financial risk. Regular reconciliations, proper documentation, and the approval processes outlined in these procedures safeguard the accuracy and appropriateness of all disbursements, while promoting responsible financial stewardship within the ASB.

Ultimately, consistent adherence to these procedures builds trust among students, staff, and the community, and ensures that the ASB operates in an efficient, ethical, and compliant manner.

Interest Earnings

Investments

School districts, along with other government agencies, participate in the county investment pool, which is operated by the County Treasurer as per RCW 36.48.070. The ASB Fund, along with various other district funds, earns interest through investments handled by the County Treasurer.

The district business office regularly transmits ASB funds to the County Treasurer for investment. The interest earned from these investments should be allocated proportionately between the district's elementary and secondary schools' ASB funds, based on their prior month ending fund balances.

Importantly, interest earnings from ASB investments must remain within the ASB Fund and cannot be transferred to the General Fund, in accordance with WAC 392-138-115.

Distribution

Each month, the County Treasurer's report, provided to the district business office, details the interest earnings for that period. The distribution of interest earnings should be tracked accurately, typically using tools such as Excel, to ensure proper allocation based on the ASB funds of each school.

The distribution is completed at the district level, usually through a journal entry process.

For schools holding large scholarship or private donation accounts, these are managed in Trust Fund 70 accounts at the district level. These funds, held at the County Treasurer's office, may be classified as "expendable" or "non-expendable" depending on the initial setup of the trust account. Interest earnings from these accounts are also distributed proportionately based on individual account balances, again typically through a journal entry.

Relevant laws and regulations include RCW 28A.150.010, RCW 28A.325.030, WAC 392-138-115, WAC 392-138-200, and WAC 392-138-205.

Maintaining accurate procedures for tracking and distributing ASB interest earnings ensures that funds are allocated fairly and in compliance with district, state, and federal regulations. Properly investing ASB funds helps maximize available resources for student activities, while tracking and allocating interest proportionately ensures equitable distribution between schools.

By adhering to these procedures, districts can protect the integrity of student funds and provide transparent financial reporting, further promoting responsible financial management within the ASB. This practice ensures that interest earnings are used

effectively to support ASB activities and initiatives, while staying compliant with legal requirements.

Internal Controls

Introduction

The purpose of establishing a system of internal controls is to safeguard assets, ensure the accuracy and reliability of accounting data, promote operational efficiency, and ensure adherence to managerial policies as well as state and federal regulations. Internal control refers to an organizational plan where employees' duties are strategically arranged and records and procedures are meticulously designed to maintain effective accounting control over assets, liabilities, revenues, and expenditures.

Written Policies and Procedures

Each district should develop written policies and procedures for the ASB. Policies provide Board authorization for ASB activities, and procedures offer instructions for processing transactions and identify critical checks and balances 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 are promptly identified and corrected. In a one-person office, management must routinely review and approve individual transactions to maintain the required segregation of duties. Students should be trained to 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. Reconciliations such as deposit and bank reconciliations are prepared monthly by building and/or district personnel. Other reconciliations are the responsibility of an independent outside party, such as internal auditors or state examiners. All reconciliations 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, consider changing the safe combination, alarm codes, passwords, keys, procurement/credit cards, bank accounts/signature cards/online banking, and 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. Retaining documents is necessary for future review by state examiners and to provide supporting documentation for future research of previous transactions.

Fundraising

- **Pre-approval:** Required for all fundraising activities.
- **Profit Estimates:** Should be completed before the event.
- **Vendor Selection:** Must comply with district bid laws.
- **Merchandise Security:** Secured and assigned to students with supporting documentation.
- **Cash Receipting:** Should be reconciled daily, with a final reconciliation completed at the end of the fundraising event.
- **Ticketed Events:** Use pre-numbered sequential tickets and different colors for different fees. Reconcile tickets sold to revenue received and return unsold tickets daily. Deposit money daily.

Cash Receipting

- **Receipt Details:** Include pre-printed district/school name and receipt number, date, name of payer, amount received, payment type, purpose of payment (including account code), and cashier name.
- **Till/Cash Box/Register Use:** One user per till/cash box/register and one user per password for online receipting.
- **Cash Over/Short:** Record and reconcile receipts to actual deposits.
- **Fundraising Receipts:** Should be turned in and deposited daily. Money collected at after-school events should be secured in the school safe or deposited in a night drop at the bank. School safes should be locked with limited access.

Disbursements

- **Allowable Activities:** Expenditures should be for allowable activities and documented and approved by the appropriate person.
- **District Policies:** All school district policies should be followed for purchase orders, approvals, and bids or quotes.
- **Budget Compliance:** Procedures should ensure no club, sport, or activity spends more than it has available.

Audits

Regular audits ensure compliance with internal control procedures. The auditor will review district policies, meeting minutes, risk assessments, prior audit issues, new legislation and guidance, and documentation for fundraising, cash receipting, and disbursements.

Key Takeaways

- **Clear Policies:** Establish and enforce clear policies on internal controls to maintain equity and compliance.
- **Regular Audits:** Regular audits are essential for continuous oversight and compliance.
- **Community Engagement:** Engage with the community and maintain transparency to uphold trust and ensure policies meet public and legal standards.

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3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Internal Controls Checklist Grades 7 – 12
- Internal Controls Checklist Grades K – 6

By following these internal control procedures, schools can ensure the safeguarding of assets, accuracy of accounting data, operational efficiency, and compliance with managerial policies and regulations.

Inventory Control

Introduction

Effective inventory management is essential for student stores, vending machines, and any fundraisers that include selling products. This procedure outlines the necessary steps to ensure accurate tracking, safeguarding, and reconciliation of inventory, including equipment, uniforms, and small and attractive assets. Inventory must be performed at a minimum on an annual basis by students, coaches/advisors, and/or the Athletic/Activities Director.

Order and Receipt of Goods

- **Ordering:** All merchandise must be ordered using a district ASB purchase order or by a district purchasing card. Refer to the Purchasing section for detailed procedures.
- **Receipt Verification:** Upon receipt of goods, compare the items received against the items ordered and note any discrepancies on the packing slip or invoice. Follow the district's Accounts Payable process to ensure timely payment.

Safeguarding Assets

- **Storage:** School inventory must always be stored in a locked, secured area. Access to the storage area should be limited to a small number of authorized individuals.
- **Key/Combination Control:** If individuals with responsibility for keys or combinations leave the district or change positions, locks should be changed. Refer to Internal Controls for additional guidelines.

Inventory Reconciliation

- **Frequency:** A physical inventory of resale items should be performed monthly. For smaller operations, such as those in elementary schools, inventory can be taken less frequently. Increase the frequency if significant shortages are discovered.
- **Reconciliation Form:** Complete an Inventory Reconciliation Form. Start with the beginning inventory, add purchases made during the month (from vendor invoices), and deduct the ending inventory. This should represent the quantity of items sold.
- **Cash Reconciliation:** Extend the quantity sold by the selling price to reconcile the quantity sold to actual cash deposits. The total figure should match the cash deposited.
- **Documentation:** Explain all differences in writing and sign. Copies of all inventory forms must 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

- **Stocking and Cash Handling:** Two people (students performing this task must have adult supervision) should work together when stocking inventory and counting cash. The cash and inventory log should be given to the ASB bookkeeper or secretary, who will issue a receipt. This receipt must be retained in the vending machine records.
- **Expired Inventory:** Remove expired inventory immediately and count it as damaged/destroyed. Inventory should be stocked and used by the expiration date in relation to the vending machine count timeframe.
- **Signage:** It is recommended that signage states, “Use at your own risk/no refunds” as funds must be deposited intact.
- **Item Counters:** Use item counters on vending machines to compare inventory activity to calculated inventory sold. Investigate and document any significant differences in cash to sales or inventory sold to the counter. If item counters are not used, manual inventory counts are necessary for all machines and storeroom commodities.

Surplus Inventory

District Policy: Check with your district office regarding policies on the surplus of ASB items, equipment, and uniforms. Ensure compliance with RCW 28A-335-180.

Fundraiser Inventory Management

- **Check-Out and Check-In Form:** Use the ASB Fundraiser Check-Out & Check-In Form to track inventory distributed to and returned by students. Ensure each transaction is documented with the date, student name, type of item, number of items checked out and in, and student initials for both check-out and check-in. The form should also track money turned in. If a student doesn’t return unsold inventory, then a fine should be placed on their account.
- **Advisor/Coach Signature:** The Club Advisor or Coach must sign the form, verifying the accuracy of the inventory check-out and check-in process.
- **Reconciliation:** After the fundraiser, complete the final reconciliation by comparing the initial inventory, items sold, and remaining items. Document any discrepancies and ensure all money collected is accounted for.

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Sample Forms

- Inventory Check Out Sheet
- Inventory Reconciliation

By following these procedures, schools can ensure accurate inventory management, safeguard assets, and maintain compliance with district, state, and federal guidelines. Proper inventory control supports the financial integrity of ASB activities and enhances the effectiveness of school programs.

Meeting Minutes

Introduction

The Associated Student Body (ASB) program requires active participation from both students and staff to manage extracurricular activities effectively. This procedure outlines the steps for recording meeting minutes for ASB meetings, ensuring that all necessary approvals are documented and that financial oversight is maintained.

Roles and Responsibilities

Each student has specific roles on the student council and will be involved as officers of the ASB. The primary roles include:

- **ASB President:** Leads meetings, represents the student body, and enforces the ASB Constitution.
- **ASB Vice President:** Supports the President and serves as an ex-officio member of all committees.
- **ASB Secretary:** Keeps accurate minutes of all meetings and handles correspondence.
- **ASB Treasurer:** Manages financial records and reports on ASB expenditures.

Meeting Schedule

Each ASB will designate how often they meet based on the school constitution. Regular meetings ensure consistent oversight and timely approvals for ASB activities and expenditures.

Agenda Preparation

The agenda for each ASB meeting should include the following items:

- Call to Order
- Attendance (include first and last name of those in attendance)
- Approval of Previous Meeting Minutes
- Approve Purchase Orders
- Approve for Invoices for Payment
- Fund Balance/Budget Transfer Requests
- Approval of Constitutions
- Approval for Fundraiser/Activity
- Approval of ASB Fund Balance Report
- New Business
- Adjournment

Recording Meeting Minutes

The ASB Secretary is responsible for recording meeting minutes, which should include:

- **Date and Time:** When the meeting was called to order and adjourned.
- **Attendance:** Names of officers and representatives present.
- **Agenda Items:** Detailed notes on discussions and decisions made.
- **Motions:** Clearly documented motions, including the outcome (approved, denied, or none).
- **Approvals:** List of purchase orders, payments, fund transfers, constitutions, fundraisers, and fund balance reports presented for approval.

Approval Processes

Purchase Orders

All purchase order requisitions need prior approval before spending. The submitted total amount of purchase orders should be documented, and a motion to approve or deny should be recorded. A detailed list of purchase orders, including purchase order number, vendor name and amount should be attached as backup.

Invoices

Invoices need approval for payment after items are received or services are rendered. The submitted total amount of invoices should be documented, and a motion to approve or deny should be recorded. A detailed list of invoices, including invoice number, vendor name and amount should be attached as backup.

Fund Balance/Budget Transfers

Document the total amount of fund balance and budget transfers, including the accounts being transferred from and to. Attach a copy of the transfer request and record the motion to approve or deny.

Constitutions

Attach copies of any new constitutions requiring approval. Record the motion to approve or deny.

Fundraiser/Activity

Attach ASB Fundraising Final Reconciliations and record the motion to approve or deny.

ASB Fund Balance Report

Attach the previous month's fund balance report for all ASB funds and record the motion to approve or deny.

Documentation and Record Keeping

- **Minutes:** Keep accurate and up-to-date minutes of all regular and special student council and executive meetings.
- **Attachments:** Include all relevant documents, such as purchase order lists, invoices, fund transfer requests, constitutions, fundraising reconciliations, and fund balance reports.
- **Approval Signatures:** Ensure the minutes are signed by the ASB Student Officer and the ASB Advisor. Electronic signatures are an approved form of signing if the constitution doesn't require an in-person signature.
- **Historical Records:** Meeting documents must be kept forever and are historical items that cannot be destroyed or purged. Follow the process that meets the Washington State Archives rules for historical documents.
- **Electronic Storage:** Store meeting minutes electronically where multiple people, such as the ASB Advisor, ASB Bookkeeper, and ASB Student Treasurer, have access. It is also helpful if the district office has access to ensure oversight of the approval process and prevent audit findings.
- **State Auditor's Review:** When the State Auditor's Office audits the ASB Fund, one of the first items they will ask to review is the meeting minutes. It is helpful to give them electronic access to this information as it allows for a quicker review and start of the audit. Missing or incomplete meeting minutes can negatively impact the audit outcome.

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Sample Forms

- Meeting Minutes Template

By following this procedure, the ASB ensures that all activities and expenditures are properly documented and approved, maintaining financial integrity and compliance with district policies.

Parent Support Groups

Introduction

Parent support groups, including PTA, PTSA, Booster Clubs, and PTOs, play a critical role in providing additional resources and support to both students and staff in schools. These groups must follow specific procedures to ensure compliance with school district policies and legal requirements.

Roles and Responsibilities

Parent Support Groups (PTA/PTSA)

- **Autonomy:** PTAs are local, self-governing non-profit membership associations with their own bylaws, elected officers, and membership.
- **Legal Requirements:** PTAs must register with the National Congress of Parents and Teachers and the Washington State PTA. They are required to obtain non-profit status (501(c)(3) or 501(c)(4)) and carry liability insurance.
- **Staff Involvement:** School employees are encouraged to support PTAs but should avoid holding official positions or having signature authority due to potential conflicts of interest (RCW 42.23).

Booster Clubs, PTOs and Other

- **Separate Entities:** Booster Clubs and PTOs are separate from the school district and generally support athletic and music programs, though they can support other activities.
- **Legal Compliance:** These groups must register as non-profit corporations with the Secretary of State and obtain 501(c)(3) status. They should maintain communication with the building principal and follow district policies.
- **Staff Involvement:** Similar to PTAs, school employees should not hold official positions or have signature authority in Booster Clubs or PTOs.

Compliance and Best Practices

State Compliance

- **Annual Renewals:** File annual renewal notices with the State Secretary, updating changes to officers, address, name, and statutory agent.
- **Raffles:** Only 501(c)(3) compliant booster clubs are allowed to conduct raffles.
- **Revenue Reporting:** Booster Clubs with revenues exceeding $50,000 annually must file with the Washington State Charitable Organizations division.

Federal Compliance

- **Tax Filing:** Booster Clubs with 501(c)(3) status must file IRS 990 forms annually. Non-compliant clubs must file corporate taxes.

- **Responsible Party:** Update form 8822-B if there are changes in officers or address.

District Compliance

- **District Agreement:** Provide a signed district compliance agreement, corporate book review, annual budget, list of fundraisers, updated list of officers, and a copy of the insurance certificate.
- **Meeting Schedule:** Invite school representatives to attend all meetings and update them with any changes in officers.

Fundraising Policies

- **Coordination:** Meet with school representatives to ensure compliance with district fundraising policies.
- **Approval:** Get pre-approval for all fundraisers by the coach, school, and district. Issue members a fundraising policies and practices sheet.

Best Practices

- **Money Handling:** Establish best practices for money collection. District staff should not handle any money collection.
- **Avoid High Risk:** Discourage high-risk fundraising activities.
- **Compliance:** Ensure compliance with the ASB vs. Booster Club activity guidelines.

Individual Fundraising Accounts

- **Prohibition:** Individual Fundraising Accounts (IFA's) are prohibited. Funds must be used for the group's tax-exempt purposes, and individuals cannot control these accounts.

Donation Procedures

- **Coordination:** Booster groups should contact the building principal to determine district policies for donations.
- **Title IX:** Be aware of Title IX implications when making donations to ensure equity between boys' and girls' sports.

Equipment Handling

- **Documentation:** Document the intent or purpose of donations, especially equipment, to avoid potential risks. These types of donations should get district approval before proceeding.

Insurance Requirements

- **Liability Insurance:** Parent groups must carry liability insurance for their activities, particularly when renting district facilities. Additional special insurance may be required for special events.

Facility Use Guidelines

- **Permission:** Obtain principal (or designee) permission for using district property during the school day.
- **Facility Use Agreement:** Activities before and after school require a facility use agreement, including approval for using school equipment and materials.

Student Participation in Booster or Parent Group Fundraisers

When students are involved in Booster Club or Parent Group fundraisers, it is crucial to follow specific guidelines to ensure transparency, compliance, and clear delineation of responsibilities.

Advertising and Communication

- **Clear Identification:** Any fundraiser involving students must be clearly advertised as a Booster Club or Parent Group event. All promotional materials, including flyers, posters, emails, and social media posts, must explicitly state that the fundraiser is organized by the Booster Club or Parent Group.
- **Transparency:** Communication should be clear and consistent, ensuring that parents, students, and the school community understand the Booster Club or Parent Group role in the fundraiser.

Money Collection

- **Discouragement of Money Collection:** Students should not be responsible for collecting money for the Booster Club or Parent Group activities. This reduces the risk of mishandling funds and ensures compliance with legal and district policies.
- **Designated Collectors:** Only designated Booster Club or Parent Group members or volunteers should handle the collection of money. They should follow established protocols for secure money handling and deposit.

Contractual Agreements

- **Booster Club/Parent Groups and ASB Contract:** When students are asked to work at a Booster Club/Parent Group event, it is advisable to establish a formal contract between the Booster Club/Parent Group and the ASB. This contract should:
    - **Define Responsibilities:** Clearly outline the roles and responsibilities of both the Booster Club/Parent Group and the ASB. This includes who is responsible for planning, executing, and managing the event.
    - **Fund Distribution:** Specify how funds raised from the event will be distributed. This ensures that there is no confusion or mismanagement of funds and that both parties agree on the allocation.
    - **Compliance:** Ensure that the event complies with all district policies, state laws, and federal regulations. The contract should include provisions for monitoring and auditing to maintain transparency and accountability.

- **Approval and Signatures:** The contract should be reviewed and approved by the Booster Club/Parent Group, the ASB, and school administration. It should include signatures from authorized representatives of both the Booster Club/Parent Group and the ASB.

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Sample Forms

- Parent Group Brochure
- School District – External Support Group Agreement

By following these detailed procedures, parent support groups can effectively collaborate with schools, ensure compliance with legal requirements, and provide valuable resources to enhance the educational experience for students.

Procurement Cards (p-Cards)

Purpose

To establish clear and efficient procedures for the use of procurement cards (p-Cards) in ASB transactions, ensuring compliance with district policies and safeguarding against misuse.

Introduction

Procurement cards (p-Cards) provide an efficient and cost-effective solution for handling small-dollar transactions. They streamline processes by eliminating manual tasks, reducing accounts payable invoices, and minimizing risks. However, their use requires strict adherence to internal controls.

Pre-Approval Requirement

All purchases must obtain pre-approval from the ASB Student Council before using the purchasing card. This process ensures that all expenditures align with ASB objectives and are authorized by student representatives. It is important to note that prior budget approval does not suffice as authorization for making the actual purchase; a separate approval from the student council is required for each transaction.

Card Issuance and Management

- **Types of Cards:** p-Cards can be issued to individuals, departments, or general accounts. Personalized cards are most secure.
- **Who Gets the Cards:** Cards are issued based on need and must be managed to ensure segregation of duties.
- **Cardholder Agreements:** Prior to issuing a card, cardholder agreements must be signed, outlining the terms of use and responsibilities.

Spending and Credit Limits

- **Monthly Spending Limits:** Limits are set based on the cardholder's role and needs, with higher limits for district-level staff.
- **Approval for Credit Limit Changes:** Any requests to raise credit limits must be approved with proper justification.

Internal Controls

- **Segregation of Duties:** Responsibilities for purchasing, approval, and reconciliation must be separated to prevent fraud and errors.
- **Documentation:** All transactions must be documented with itemized receipts and reconciled monthly.
- **Security:** Physical cards must be stored securely, and access should be limited to authorized personnel.

- **Routine Reconciliation:** Cardholders must reconcile receipts with monthly statements and submit them for review.

Purchasing Process

- **Pre-Approval:** Obtain pre-approval from the ASB Student Council.
- **Transaction Limits:** Follow transaction limits as defined by district policy.
- **Receipts and Documentation:** Maintain itemized receipts for all transactions and reconcile them monthly.
- **Approval of Expenditures:** Cardholders' supervisors must approve all expenditures. Evidence of approval must be documented.

Card Usage Guidelines

- **Authorized Use:** p-Cards should only be used for district-approved purchases. Personal use is strictly prohibited.
- **Documentation:** Each purchase must be documented with a receipt detailing the item, quantity, cost, and purpose.
- **Reconciliation:** Cardholders must reconcile purchases with monthly statements and submit for approval.

Training and Compliance

- **Cardholder Training:** All cardholders must undergo training on the proper use and management of p-Cards.
- **Annual Reminders:** Cardholders receive annual reminders about spending guidelines and due dates for reconciliations.
- **Compliance Audits:** Regular audits ensure compliance with purchasing policies and identify any discrepancies or misuse.

Handling Fraud and Misuse

- **Reporting Fraud:** Any suspected fraud must be reported to the bank and district authorities immediately.
- **Misuse Consequences:** Misuse of p-Cards can result in the loss of card privileges and reimbursement by the cardholder for unauthorized charges.

Record Keeping and Audits

- **Monthly Statements:** Cardholders must review and reconcile monthly statements, providing evidence of approval.
- **Audit Trail:** Maintain a clear audit trail of all transactions, including receipts, approvals, and reconciliations.
- **External Audits:** Periodic audits by internal or external auditors ensure adherence to policies and identify areas for improvement.

Maximizing Rebates and Efficiency

- **Rebate Programs:** Utilize rebate programs to maximize financial benefits for the district.
- **Efficient Payment Methods:** Use p-Cards for large invoices when advantageous and monitor credit limits to avoid issues.

Termination of Card Use

- **Returning Cards:** When an employee leaves the district or changes positions, the card must be returned and deactivated.
- **Updating Access:** Update safe combinations, passwords, and access permissions to maintain security.

By following this procedure, the ASB ensures responsible and efficient use of procurement cards, maintaining financial integrity and compliance with district policies.

Purchasing

Introduction

All purchases must follow district policies and procedures, which require the issuance of a purchase order or the use of a purchase/procurement card. Budget approval is not the authorization to spend; all purchases require student council approval before spending.

Pre-Approval Requirement

All purchases made by the ASB must have prior approval from the ASB governing body. This ensures that all expenditures are necessary, budgeted, and comply with district policies. Approval must be documented in the meeting minutes, which are a permanent record.

Purchase Order Process

To make an ASB purchase:

1. **Determine Budget Capacity:** Ensure that sufficient funds are available in the relevant budget.
2. **ASB Approval:** Obtain prior approval from the ASB governing body. Record the approval in the meeting minutes.
3. **Requisition and Purchase Order:** Prepare a requisition and/or purchase order using the district's forms.
4. **Approval Signatures:** Obtain necessary approval signatures from the ASB student officer, advisor, and principal.

Quotation Requirements

For certain purchases, obtaining multiple quotations is required to ensure competitive pricing and fiscal responsibility.

- **Quotation Form:** Compare items and quantities from different vendors, contact representatives for quotes, and document all costs excluding tax for comparison purposes. Attach the completed quotation form to the purchase order request. This requirement varies by district, so check your district procedure.

Contracts and Agreements

Contracts for services must be handled carefully to ensure compliance with district policies and state regulations.

- **Professional Services Agreement:** Use the district's "Contractual Services Agreement" or "Professional Services Agreement." Ensure all contracts include specific details about the services, costs, and terms.
- **Authorized Signatures:** Check the district's policy for authorized contract signers, typically the Superintendent or Business Manager.

Payment and Reimbursement

Payments and reimbursements must be handled in accordance with district policies:

- **Invoices:** Must be approved for payment after items are received or services rendered. The total amount of invoices should be documented, and a motion to approve or deny should be recorded in the student council meeting minutes. Attach a detailed list of invoices as backup to the approval.
- **Reimbursement:** In some cases, an employee may receive prior approval to purchase items with personal funds. Original receipts must be attached to a district-authorized reimbursement form and submitted for reimbursement with appropriate signatures.

Fundraising Purchases

When purchases are part of a fundraiser:

- **Fundraiser/Activity Proposal:** Ensure the fundraiser/activity proposal is approved by the student council.
- **Contracts:** Be cautious of signing vendor-provided contracts; ensure district-specific contract language is included and only authorized district personnel sign the contract.

Vending Machines

For vending machine operations:

- **District Managed:** Follow district procedures for inventory management, cash handling, and compliance with state and federal laws. Regularly reconcile cash sales with inventory logs.
- **Vendor Managed:** Secure a contract with the vendor outlining responsibilities, including stocking, maintenance, and commission payments. Ensure compliance with district policies and safety standards.

Documentation and Record Keeping

- **Records Maintenance:** Keep accurate and up-to-date records of all purchases, including purchase orders, requisitions, quotations, contracts, and approvals.
- **Electronic Storage:** Store all documents electronically where multiple stakeholders, including the ASB Advisor, Bookkeeper, and Student Treasurer, have access. This ensures oversight and prevents audit issues.

- **Audit Compliance:** The State Auditor's Office may request to review purchasing records during audits. Providing electronic access ensures a quicker review and smoother audit process.

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Sample Forms

- Contract for Personal Services – Paid through Accounts Payable
- Contract for Personal Services – Paid through Payroll
- Purchase Order Requisition
- Purchasing Form
- Quotation Form

By following this procedure, the ASB ensures that all purchases are properly approved, documented, and compliant with district policies and state regulations, maintaining financial integrity and accountability.

Records Retention

Introduction

Public records, office files, and memoranda must be retained for specific reasons and times as mandated by state laws and guidelines. This section provides an overview of records affected by retention laws and guidelines. Refer to WAC 414-08-020, 030, 040, and 050 for detailed information on the retention and destruction of records.

Procedures

Schools need to use the following records retention schedules, which can be found 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

Storage

- **Transmittal Request:** Complete a transmittal request and after approval from the Regional Archivist, send the documents for retention. Keeping a record of all shipments is essential. This method ensures storage is in accordance with state requirements.
- **Permanent Storage:** Continue to retain records in a permanent storage area. Store information according to requirements (e.g., microfiche vaults).

Disposition

- **Supervised Destruction:** Destroy records under supervision and retain a record of destruction with witness signatures.

Records Retention Schedule

Records Manual Series Title & Description	Secondary Description	Retention Primary Copy
Athletics	Eligibility Records	3 Years
Banking Records	Canceled Checks Check Registers Deposit Slips 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 Fundraisers 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

Electronic Mail

E-mail messages that are public records and must meet retention requirements:

- 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 that document agency actions, decisions, operations, and responsibilities
- Documents that initiate, authorize, or complete a business transaction
- Drafts of documents circulated for comment or approval
- Final reports or recommendations
- Appointment calendars
- E-mail distribution lists
- Routine information requests
- Other messages related to the transaction of local government business

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

- Information-only copies or extracts of documents for reference or convenience (e.g., announcements, bulletins)
- Phone message slips without information constituting 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

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

- **Digital Records:** Work with the digital archives to transfer records, including archival email, school board minutes, and other born-digital records. Contact the Digital Archives at 360-586-4901 for assistance.
- **Paper Records:** Index and box paper records in Acid-Free Storage Boxes. 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.

By adhering to these procedures, schools can ensure proper management, storage, and disposal of records, maintaining compliance with legal requirements and preserving valuable information for future reference.

Refunds

Introduction

A refund refers to the return of funds, and there are two main types: refund of revenue and refund of expenditure. Each type follows specific guidelines to ensure proper documentation and financial accountability.

Procedures

Refund of Revenue

A refund of revenue occurs when funds that were previously receipted and deposited by the ASB are returned. The following steps must be followed:

- Provide sufficient documentation showing the original receipt of the funds.
- Refunds can be issued through an imprest check or a district warrant but must never be made from current cash on hand.
- Ensure district office procedures are followed, including board-authorized guidelines, when processing refunds.
- Refunds for checks should not be processed until sufficient time has passed to confirm that the check has cleared the bank.

It is essential that the ASB bookkeeper verifies the fund and account from which the original transaction occurred to ensure the refund is processed from the same fund and account. For example, if the revenue was deposited in a specific General Ledger account, the refund should come out of the same account.

Refund of Expenditure

A refund of expenditure occurs when merchandise is returned to a vendor, and the vendor issues a credit invoice or refund check. The steps for handling this type of refund include:

- Consult with the district office for the appropriate procedures when returning merchandise.
- Ensure that all board-authorized procedures are followed for processing expenditure refunds.

Internal Controls

All refunds must be accurately recorded in the point-of-sale system or student records to prevent duplicate refunds and to ensure proper internal controls are maintained.

Disclaimer

The following forms are provided as samples and are intended for reference purposes only. They have been shared from other school districts and may not fully align with your specific district's policies and procedures. Before using any of these forms, please consult your district office to ensure:

1. **Policy Alignment:** The form aligns with your district's policies.
2. **Applicability:** The form is applicable to your district's specific needs and requirements.
3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Refund Form

Following refund procedures are crucial for maintaining the financial integrity of the ASB. Proper documentation and adherence to district policies ensure transparency and accountability in the handling of funds. By accurately tracking refunds of both revenue and expenditures, the ASB can avoid errors, prevent fraudulent activity, and maintain clear financial records.

Adhering to these procedures helps protect the ASB from financial discrepancies, ensures compliance with district guidelines, and supports sound financial practices. In the end, following refund procedures not only strengthens internal controls but also fosters trust in the ASB's financial operations.

Revenue Collection and Deposits

Introduction

Associated Student Body (ASB) revenues include fees collected from both students and non-students for optional non-credit extracurricular events, money earned from ASB activities, or funds received for supporting student body programs.

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

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 refers to the organizational methods and procedures designed to ensure compliance with state laws and district policies, safeguarding resources against waste, loss, and misuse.

- **Separation of Duties:** Clear separation of duties and responsibilities is required. A single employee's work must be subject to automatic verification by another.
- **Cash Handling:** Cash handling must be separated from record keeping. All monies should come to the ASB bookkeeper daily. ASB money should not be left in a classroom or taken home for safekeeping.
- **Written Procedures:** Definite written procedures for cash handling and independent internal monitoring are necessary.
- **Record Maintenance:** Receipting records shall be maintained for a minimum of 6 years.

Control of Revenues

Implementing prompt procedures for checking, recording, and depositing cash is essential to prevent confusion and potential fund loss. These procedures should be tailored to the types of revenue being controlled.

Admissions

- Use official prenumbered tickets and prevent fraudulent reuse.
- Each ticket seller must return all unused tickets, the full amount of change, and the exact amount of revenue promptly.
- Ensure responsible supervision and adequate staff.

Membership Dues

- Provide official prenumbered receipts or membership cards.
- Each solicitor must return all unused receipts or cards and the exact amount of money collected.

- Designate an adult to supervise the membership campaign.

Receipts from Sales Campaigns

- Issue official prenumbered receipts.
- Use inventory methods for tangible items.
- Use a two-part receipt system, with the original filed by the ASB central treasurer and a copy given to the payer.

Donations

- Record donations received by a student activity group in the minutes and adhere to the district's board policy. The ASB central treasurer will issue a receipt for donations.

Non-associated Private Moneys

- Districts may establish a board policy allowing private fundraising for scholarships, student exchange programs, or charitable purposes. Funds raised must be held in trust by the district and used only for the stated purpose.

Student Fees and Fines

- **Fees:** Approved annually by the School Board and tied to an ASB or General fund revenue code. Examples include ASB card, course fees, athletic fees, and club fees.
- **Fines:** Penalties for overdue amounts or rule violations, tied to the revenue code associated with the fine or original fee. Examples include library books, textbooks, loss of district equipment, and vandalism.

Sales Receipts

Sales receipts must be standard throughout the district. Generic receipts are not acceptable. Receipt books should be obtained from the district supply. The following items 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, check, and/or credit card amounts.
- Applicable revenue codes.

Receipting

An authorized ASB representative shall receive all money at the time of collection using a district-authorized receipt book, cash register, or point of sale program.

- Receipts must be issued in numeric order.
- Checks must be endorsed immediately upon receipt using the "Pay to the Order of" stamp with bank information.
- Voided receipts should be noted, initialed by a Building Administrator, and logged for audit purposes.

Cash Register Receipts and Procedures

Cash registers are preferable at secondary schools and in large student stores. Change funds may be established for each register.

- **Cash & Checks:** Count cash, enter the sale amount into the register, enter the ASB activity code, and designate cash or check. The cash drawer opens, and the amount of change appears on the register. Count change back to the customer, give the register receipt, and put money in the drawer.
- **Credit Cards:** Follow the same steps for the sale; the till will not open, and you can email the receipt to the customer.
- **Daily Totals:** Use a “Z” tape to total the register out at the end of each day, matching cash in the till to the “Z” tape total.

Online Sales & Third-Party Receipting

School districts may use third-party vendors to process online sales payments.

- **Notification and Approval:** Verify if the district allows third-party receipting and obtain necessary approvals.
- **Contractual Terms:** Ensure the contract includes terms for direct deposit into the district's bank account, PCI compliance, access to sales data, and fee transparency.
- **Internal Controls:** Establish reconciliation procedures, revenue monitoring, and centralized contract tracking.

Deposits

All collections must be deposited intact daily into the District depository account as mandated by RCW 43.09.245.

- **Deposit Preparation:** Endorse checks with “For Deposit Only” and the district's name. Prepare deposit slips and transmittal forms according to district instructions. Reconcile receipts to the actual deposit.
- **Reconciliation:** District office personnel will reconcile the local bank depository accounts at least once each month.

Non-Sufficient Fund (NSF) Checks

- Notify the check writer and request payment. If payment is received, re-deposit according to district requirements. If not received, refer to the district office.

Transmittal of District Receipts

At the time of deposit, summarize all receipts by program and revenue code and report to the District Office. For handwritten receipts, list deposits by date and amount, including beginning and ending receipt numbers.

Change Funds

Schools requiring a change fund for activities should contact the ASB bookkeeper or the district office. Change funds must be closed out at fiscal year-end by depositing the funds back to the account from which they were issued.

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1. **Policy Alignment:** The form aligns with your district's policies.
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3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Cash Box Request Form
- Change Fund Log
- Refund Form
- Third Party Cash Receipting – SAO Reference Guide
- Ticket Seller Report

By following these procedures, schools can ensure accurate and compliant handling of ASB revenues, safeguarding resources, and maintaining financial integrity.

Risk Management

Introduction

A risk management plan is a document prepared by the district administration to foresee risks, estimate impacts, and define responses to issues. A risk is "an uncertain event or condition that, if it occurs, has a positive or negative effect on a program's objectives."

Risk Management Plan

Your school district works diligently to minimize risk, create safe school plans and procedures, hold safety drills, and respond to emergency situations. The district must consider the safety and internal workings of all school buildings, including the kinds of chemicals used for cleaning, maintenance of district grounds, playgrounds, parking lots, roof conditions, alarm systems, bus garages, field trips, IT systems, and more. The safety of staff and students is the highest priority, and the district has legal expectations to meet.

Risk Handling Strategies

There are four basic ways to handle risk:

- **Avoid:** The best thing you can do with a risk is avoid it. Preventing it from happening ensures it won't harm your program or activity.
- **Mitigate:** If you can't avoid the risk, you can mitigate it. This means taking actions to minimize its impact.
- **Transfer:** One effective way to deal with risk is to transfer it to someone else, usually by purchasing insurance.
- **Accept:** When you can't avoid, mitigate, or transfer a risk, you must accept it, understanding its potential impact.

Identifying and Assessing Risks

Before proceeding with any proposed activity, ask:

- Could the activity create possible injury?
- Is it approved by your District (through your Risk Manager)?
- Is it approved by your Insurance Carrier or Risk Management Pool?

Specific Considerations for ASB Activities

For ASB activities and field trips:

- **Avoidance Examples:** Avoid powder puff football, inflatable bouncy houses, dunk tanks, and swimming pool use without a certified lifeguard.

- **Mitigation Examples:** Use school district buses, obtain permission slips, ensure an appropriate ratio of students to chaperones, and confirm the activity is age appropriate.
- **Transfer Examples:** Contract the risk to another company or group and verify policies with your district Risk Manager.

Legal and Policy Compliance

Ensure compliance with:

- **Duties of Care:** Include warning and informing, proper instruction, conditioning and equipping participants, providing proper supervision, safe facilities, and prompt post-injury care.
- **Contracts:** Review contracts for proper indemnification clauses and insurance certificates naming the district as an insured party.

Insurance and Risk Management Pool

School districts can carry insurance through a private carrier or join a Risk Management Pool. The pool is a self-funded group of school districts that prevents, controls, and pays for liability and property risks. Key differences include member-controlled coverage and emphasis on risk control measures.

Negligence and Liability

Negligence involves four elements:

- **Duty:** An official or reasonable expectation.
- **Breach of Duty:** The expectation was not met.
- **Proximate Cause:** The initial action setting in motion a sequence of events resulting in an accident.
- **Damages:** The accident caused injury or damage.

Top Loss Pitfalls in Schools

The top loss pitfalls in schools include:

1. **Unsafe Facilities:** Slips, trips, and falls, improper maintenance, and vandalism.
2. **Unsafe Equipment:** Playground equipment, shop machines, science labs, and furniture.
3. **Deliberate Indifference:** Discrimination, student-to-teacher assault, and sexual harassment.
4. **Failure to Provide Safe Transportation:** Bus accidents and loading/unloading issues.
5. **High-Risk Activities:** Field trips, P.E. accidents, and inflatable toys.

6. **Failure to Communicate:** Employment issues and reporting procedures.
7. **Failure to Render Appropriate First Aid:** When to call 911, health room issues, and athletic injuries.
8. **Failure to Instruct Students and Staff:** Deficient substitute training and special education claims.
9. **Failure to Supervise:** Care, custody, and control of activities and unattended classrooms.

Additional Risk Considerations

Other areas of risk include:

- **After-School Meetings and Practices:** Music, drama, debate, yearbook, cheer, dance.
- **Athletic Practices:** Pre-season, in-season, off-season.
- **Non-Sponsored WIAA Activities:** Water polo, equestrian, lacrosse.
- **CTE Club Activities:** FFA, FBLA, FCCLA, DECA, TSA, Skills USA, culinary arts.
- **Athletic Games and Contests:** Players, student spectators, adult spectators.
- **Dances and Socials:** On-campus, off-campus, end-of-season celebrations.
- **Music/Drama/Dance Performances:** On-campus, off-campus.
- **Weight Room:** Equipment use.
- **School Assemblies:** Speakers, guests, competitions.
- **Coach/Advisor Concerns:** Permission slips, background checks, driving.
- **Cash Handling and Chain of Custody**
- **Field Trips:** Day trips, overnight trips, challenge courses, parades.
- **Fundraising:** Product inventory, vendor selection, contracts, student involvement.
- **Student Privacy:** FERPA compliance, photos.

By implementing these risk management procedures, schools can effectively mitigate potential risks, ensuring the safety of students, staff, and volunteers while protecting the district's liability.

Student Involvement

Introduction

All activities of secondary school ASBs in grades 7 through 12 must have student approval, and supporting documentation must show evidence of student engagement. Student authorization can be demonstrated through signatures on requisitions, purchase orders, payment orders, or inclusion in the ASB student council meeting minutes. Students authorized to approve transactions in the cultural, athletic, social, and recreational areas 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 per RCW 28A.325.020.

Student Responsibilities and Approval

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

- **Budget:** Approval and review of the annual budget.
- **Collection of Private Money:** Authorization of private money collection activities.
- **Constitution and By-Laws:** Creation and amendments to the constitution and by-laws.
- **Disbursements:** Approval of purchase orders and approval of invoices for payment from ASB funds.
- **Election of Student Officers:** Conduct and validation of student officer elections.
- **Fundraisers:** Planning, approval, and execution of fundraising activities.
- **Transfers:** Authorization of fund transfers between accounts.

Empowerment and Authority Levels

A student council needs to understand the parameters within which it functions to avoid miscommunication and ensure a positive school climate. Understanding the public nature of the school system, policies adopted by the Board of Education, and state and federal laws is crucial. The student council can function at three levels of participation:

Level One: Authority
Students have been empowered by the Principal to conduct their activities with nearly complete authority, subject to the approval of their advisor and the Principal.

Level Two: Shared Authority
Students share authority with the staff and administration.

Level Three: No Authority
Students have no authority in these areas.

Detailed Guidelines by Authority Level

Level One: Authority

- **Council Projects:** Students independently manage and execute council projects.
- **Elections:** Students run and oversee election processes with minimal intervention.
- **Homecoming:** Students plan and organize homecoming events.
- **Constitutional Revision:** Students propose and implement revisions to the ASB constitution.
- **Council Operation:** Students manage the day-to-day operations of the student council.
- **Publicity:** Students handle publicity for ASB events and activities.
- **Evaluation:** Students conduct evaluations of ASB programs and initiatives.
- **Dances:** Students organize and manage school dances.

Level Two: Shared Authority

- **School Climate:** Students work with staff to influence and improve school climate.
- **Event Scheduling:** Students collaborate with administration to schedule events.
- **Student Scheduling:** Students provide input on scheduling matters.
- **Fundraising:** Students and staff jointly plan and approve fundraising activities.
- **Athletic Expenditures:** Students share responsibility for approving athletic expenditures.
- **Announcements:** Students assist in making school announcements.
- **Assemblies:** Students co-plan and conduct school assemblies.
- **Traditions:** Students and staff uphold and promote school traditions.

Level Three: No Authority

- Grades
- Discipline
- Hiring/Firing
- Cafeteria
- Maintenance
- Vacation
- National Organizations
- Day Length
- Credit Requirements

By following these procedures, ASB student involvement can be effectively managed, ensuring that students have a meaningful role in the governance and operation of their extracurricular activities. This structure fosters a collaborative environment and promotes the development of leadership skills among students.

Student Stores

Introduction

Student stores may be operated by the school, ASB, PTA, or another organization, though they are most commonly managed by the school or ASB. Depending on the setup, revenues and expenditures may flow through the General Fund or ASB Fund.

Student stores are often an integral part of Career and Technical Education (CTE) programs, serving as the lab component for advanced marketing classes. It is essential for the student store to collaborate with the ASB as it operates under the umbrella of ASB law. Successful stores can generate significant revenue for the ASB, and it is up to the ASB officers to determine how net profits will be distributed, as outlined in the school's Constitution.

To maintain positive working relationships, the following recommendations should be followed:

- Student stores should purchase items from the district's food service program as well as other approved vendors.
- Sales from vending machines, the student store, and the food service program should complement, rather than compete with, one another.
- Students should be involved in selecting vendors, choosing healthy food options, and determining the price of items to ensure the store meets the needs of its customers.

A well-managed student store should be more than just a place to purchase snacks—it should be a welcoming part of the school culture. Having students develop a store manual can help educate workers and reinforce store policies and procedures.

Ensure compliance with your district office's guidelines, as well as OSPI and district policies related to healthy nutrition and food service programs. Keep all documentation available for Nutrition Services audits.

Smart Snacks Compliance for Student Stores

All food and beverages sold during the school day must comply with the **USDA Smart Snacks in School** guidelines. This ensures that student stores contribute to a healthy school nutrition environment. The key requirements include:

- All food and beverages sold during the school day (excluding reimbursable meals) must meet Smart Snack standards.
- The school campus includes any area under the jurisdiction of the school, accessible to students during the school day.
- The "school day" is defined as starting at midnight and ending 30 minutes after the official end of the school day.

Washington state does not allow exemptions for food-related activities such as fundraisers, meaning all food sold in the student store must meet these Smart Snack standards. Be sure to maintain records of nutrition labels and product specifications to demonstrate compliance.

For further details, consult the OSPI Nutrition Services guidelines and use the available tools for calculating nutritional values.

Procedures

Supervision of Workers

- **Adult Supervision:** The student store must have adult supervision whenever it is in operation. The adult supervisor oversees store activities, ensuring that internal controls and cash-handling procedures are followed.
- **Student Manager's Role:** A student manager should be selected to handle the scheduling and selection of student workers. The student manager's choices should be reviewed by the adult supervisor. The supervisor is responsible for reviewing written policies regarding the handling of money and ensuring student workers understand them.
- **Staffing Requirements:** To maintain proper supervision and control, a minimum of two workers should be present whenever the store is open. The number of workers should be limited to ensure adequate supervision and efficiency.
- **Segregation of Duties:** Students working in the store must have segregated duties to maintain accounting controls. For example, one student may take the customer's order and receive payment, while another retrieves the product and verifies the price.
- **Cashier's Responsibilities:** The cashier must ensure the correct amount of money is received for purchases, provide change if necessary, and immediately place the payment into the cash register.
- **Food Handling Requirements:** If hot or cold food is sold, student workers may be required to have a Food Handler's Card, in compliance with local health department regulations. The store may also sell spirit wear and school supplies.

Student Store Security

- **Secure Operations:** The student store must operate in a secure environment, such as an office or room where customers cannot access money or merchandise or enter areas behind the counter.
- **Use of Cash Registers or POS Systems:** It is recommended that all student stores use cash registers or electronic point-of-sale (POS) systems to ensure accurate record-keeping and inventory control. Cash boxes are not recommended due to the higher risk and lack of controls.
- **Password Security:** Each student worker should be assigned a unique password to log in to the register or POS system. This password should not be easily

guessed (e.g., names) and should be controlled by someone who does not have access to the register.

- **End-of-Shift Reconciliation:** At the end of each shift, student workers must reconcile their sales with the adult supervisor's assistance. The sales and cash received should be verified, and all voided checks must be accounted for by removing the signature area.
- **Safe Storage of Money:** At the end of each shift, all money must be stored in a safe. The money should be transported to the ASB Bookkeeper by two students or one adult supervisor, who will receipt the funds and provide a copy to the student store supervisor.
- **Locking the Store:** When the store is not in operation, it must be locked. Only designated student workers or adult supervisors are allowed behind the sales counter, and the store must never be left unattended during business hours.
- **Keys and Combinations:** Only the adult supervisor and school management should have keys to the student store. If there is a change in supervision, the safe combination must be changed, and key access should be reviewed.
- **Emergency Situations:** In the case of an emergency or drill, the store should be locked before leaving the premises.
- **Security Measures:** Installing video surveillance cameras in the student store is recommended for additional security. The store should only be used for student store purposes and should not double as a location for concessions or other activities.

Cash Handling

- **Sales Tracking:** Cash registers or POS systems should be used to track all purchases and manage inventory. All sales must be recorded immediately, and a receipt should be provided to the customer.
- **Accepted Payment Methods:** Payments should be made via cash, checks, or credit/debit cards if available in the district. No IOUs are permitted.
- **Refunds and Over Rings:** Refunds should be processed during the shift they occur, and in-store credit may be issued if a refund cannot be completed. Over rings or voided transactions must be documented immediately by the adult supervisor or student manager.
- **Personal Purchases:** Student workers may purchase items from the store, but they must do so at the end of their shift, and another worker must handle the transaction.
- **End-of-Shift Cash Counting:** At the end of each shift, at least two people (including the cashier) must count the cash. An adult supervisor should oversee this process, and a reconciliation report should be completed and signed by the students and supervisor.
- **Depositing Funds:** All money, along with the sales report, should be submitted to the ASB Bookkeeper, who will verify and receipt the funds. The bookkeeper must deposit all cash receipts within 24 hours, as required by RCW 43.09.240.

Change Fund/Startup Cash

- **Issuing Startup Cash:** The change fund or startup cash for the store should be issued by the district office from the ASB's General Ledger (200 account) via a Purchase Order. The change fund should never be created by holding back sales revenue.
- **Secure Storage of Funds:** The change fund should be stored in a safe when not in use. If adjustments to the change fund are needed, the district office should be contacted. At the end of the school year, the change fund should be returned to the ASB Bookkeeper or district office.

Inventory and Permanent Records

- **Inventory Management:** A complete physical inventory of goods for sale in the store must be performed at the start and end of the school year, with periodic checks throughout the year (e.g., quarterly or semester breaks).
- **Physical Inventory:** The student manager, with the supervision of an adult, should perform inventory checks before adding new items to ensure that records are up to date and reconciled.
- **Record Retention:** Student store accounting records are public records and must be retained according to state guidelines. Refer to the district's Records Retention and Inventory procedures for more details.

Effective management of student stores is vital for maintaining financial integrity, providing real-world business experience for students, and supporting ASB activities. A well-run store, with proper security, cash handling, Smart Snacks compliance, and inventory control, can generate revenue that directly benefits the school and its students.

By adhering to these procedures, student stores can become a significant part of the school culture, providing valuable services while ensuring compliance with ASB laws, district regulations, and health guidelines. Proper management not only supports the learning environment but also helps sustain the store's success and longevity.

Ticket Sales

Introduction

Ticket sales procedures are established to ensure the proper accounting and deposit of cash from ticket sales. All ticket sales, including online and at-the-gate sales, must follow district policies to maintain transparency and accuracy. No complimentary tickets may be given without proper authorization and only to those individuals performing service during the event.

Safeguarding Tickets

- **Security:** Tickets represent cash and must be safeguarded accordingly. Secure tickets in a locked safe or cabinet until issued to a ticket seller.

Use of Pre-numbered Tickets

- **Pre-numbered Tickets:** Pre-numbered tickets must be used for all activities where admission is charged. Use different colored tickets for different admission fees to easily identify and prevent reuse.

Issuing Tickets

- **Ticket Log:** Prepare a ticket log to issue tickets. Record the ticket number sequence, purpose, name, and signature of the ticket seller responsible.
- **Sales Form:** Issue each ticket seller the tickets, a daily ticket sales form, and a change fund. Record the name, event, beginning ticket number, and amount of change fund issued on the sales form.

Ticket Sales and Admissions

- **Admission Control:** Two individuals should control admissions. One collects money, and the other issues tickets.
- **Ticket Handling:** Tickets must be sold in number sequence. Tear the ticket in half, place the numbered half in a box, and give the other half to the purchaser to prevent reuse.
- **Entry without Payment:** Allowing individuals to enter an ASB event without paying the posted fee is a violation of state law. A pass gate should be used for those performing services during regular season events with proper identification.

Daily Sales Report

- **Count Money:** Count money and complete the cash summary on the ticket sales form daily.

- **Reconciliation:** Ticket value should equal the cash summary total. Any difference must be explained.
- **Calculation:** Calculate the number of tickets sold by taking 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.
- **Secure Funds:** Follow district procedures to safely secure monies collected after school hours.

Completion of Event

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

Electronic Ticket Sales

- **Electronic Ticketing:** Implement electronic ticket sales for efficiency and security. Different pricing for online and at-the-gate sales is permissible if a policy is in place stating the reasons for different pricing.
- **Third-Party Receipting:** School districts may use third-party vendors to process online sales payments. Ensure the contract includes terms for direct deposit into the district's bank account within 24 hours, PCI compliance, access to sales data, and fee transparency. Establish reconciliation procedures, revenue monitoring, and centralized contract tracking.
- **Uniform Application:** Ensure all price points are uniformly applied to everyone without preferential treatment.

Pricing Policies

- **Discounts:** Offer discounted and free tickets for senior citizens and low-income students. Ensure policies are in place to address how prices should be uniformly applied.
- **Online vs. Gate Pricing:** It is acceptable to have different pricing for online and at-the-gate sales as long as the policy is documented and uniformly applied.

HB 1660 Compliance

- **Fee Waivers:** Adopt a policy for waiving all fees for low-income students who’s parents have given permission to use the fee waiver. The policy must also include provisions for reducing fees for students' family members and non-students over the age of 65 who may be unable to pay the fees due to low income.
- **Automatic Application:** Ensure the fee waivers are automatically applied where applicable to comply with HB 1660.

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2. **Applicability:** The form is applicable to your district's specific needs and requirements.
3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Ticket Seller Report

By following these procedures, schools can ensure proper accounting, secure handling of tickets and funds, compliance with state regulations, and maintain financial integrity in ticket sales operations.

Title IX Compliance

Introduction

Title IX is a federal civil rights law passed as part of the Education Amendments of 1972. It prohibits sex-based discrimination in any school or other education program that receives funding from the federal government. The Office for Civil Rights (OCR) governs Title IX compliance, ensuring that educational institutions provide equal opportunities and fair treatment for both male and female students in sports and other activities.

Scope

This procedure applies to all sports programs within the school district, ensuring fair and equitable treatment for both male and female sports programs in accordance with Title IX regulations.

Equity in Benefits and Services

Educational institutions are required to provide equity in the overall benefits and services awarded to each sports program. The areas to be considered include:

- **Interests & Abilities**
- **Scheduling**
- **Facilities**
- **Equipment & Supplies**
- **Publicity & Awards**
- **Travel**
- **Coaching**
- **Medical & Athletic Training Services**

Budget Considerations

Title IX does not require identical budgets for boys' and girls' sports but insists on equal benefits. Schools must ensure that resources, including external funding, are distributed in a non-discriminatory manner across all sports.

External Funding

Schools may accept funds from external sources (fundraising, corporate sponsors, booster clubs, private contributions) but must ensure that accepting funds designated for boys' sports does not create disparities between boys' and girls' programs. Any inequities arising from external funding must be corrected using the school's own resources.

Auditing and Compliance

Regular audits and reviews should be conducted to ensure compliance with Title IX:

- **Annual Reviews:** Conducted by the district and the State Auditor's Office.
- **Booster Clubs:** Must provide clear and accessible records of fund usage.

Policy Development

The district should develop and enforce formal policies on equitable funding, ensuring that contributions from booster clubs and other sources are equally accessible to all sports, promoting gender equity.

Transparency

Enhance transparency by:

- **Reporting Expenditures:** Ensuring booster clubs report expenditures and allocations adequately.
- **Community Involvement:** Involving the community and maintaining clear communication about funding and compliance efforts.

Consequences of Non-Compliance

Failure to comply with Title IX can lead to:

- **Legal and Compliance Risks:** Including federal penalties and loss of funding.
- **Negative Publicity:** Impacting community trust in the school's commitment to equity.

Corrective Actions

If inequities are identified, the school must:

- **Develop Policies:** To distribute funds equitably.
- **Conduct Regular Audits:** To ensure ongoing compliance.
- **Enhance Transparency:** And reporting mechanisms.

Key Takeaways

- **Clear Policies:** Establish and enforce clear policies on funding to maintain equity.
- **Regular Audits:** Are essential for continuous oversight and compliance.
- **Community Engagement:** Upholds trust and ensures policies meet public and legal standards.

References

- Office for Civil Rights (OCR): Interpretation of Title IX
- Title IX Regulations: And compliance guidelines

This procedure aims to maintain and promote gender equity in sports programs, ensuring compliance with Title IX and fostering a fair and inclusive environment for all student-athletes.

Travel

Introduction

Travel by district employees, students, chaperones, and volunteer coaches (anyone supervising students) must be consistent with district travel policy and regulations. Necessary travel expenses for ASB activities are an allowable cost of the ASB fund. All travel expenses must have prior approval from the ASB governing body and have adequate documentation.

Pre-Approval Requirement

All travel expenses must be pre-approved before making purchases or using the purchasing card. This includes obtaining approval from the ASB governing body and, if necessary, the school board of directors. Approval must be documented in the meeting minutes.

Travel Planning and Risk Management

- **Travel Request Form:** Complete and submit the Student Trip Request and Approval Form for approval 2-4 weeks prior to the trip.
- **Risk Management:** Contact the district's Risk Management office for guidance on additional insurance requirements for out-of-country travel or other high-risk activities.
- **Chaperones:** Ensure all chaperones meet the district's volunteer protocols and guidelines. Overnight travel may require chaperones to be fingerprinted, allowing 6-8 weeks for processing.

Parent Permission

- **Parent Permission Form:** Obtain signed parent permission forms for all students participating in the trip. Ensure parents are aware of the travel details, including dates, destination, and any special requirements (e.g., medical information, food allergies, etc.).
- **Emergency Information:** Verify emergency medications and health plans for students with special needs.

Use of Procurement Cards (p-Cards)

- **Pre-Approval:** Obtain pre-approval from the ASB Student Council before using the p-Card for travel expenses.
- **Authorized Use:** p-Cards should only be used for district-approved travel expenses. Personal use is strictly prohibited.

- **Documentation:** Each purchase must be documented with a receipt detailing the item, quantity, cost, and purpose. Reconcile purchases with monthly statements and submit for approval.

Expense Management

- **Travel Advance:** Use the Request for Travel Advance form to request funds for anticipated travel expenses or whichever method your district procedure recommends.
- **Budget Compliance:** Ensure that all travel expenses are within the approved budget. Any necessary adjustments or transfers must be approved by the ASB Student Council.
- **Expense Vouchers:** Submit completed Travel Expense Vouchers to the Accounting Office within five working days of returning from the trip or whichever method your district procedure recommends.

Payment of Travel Expenses

- **ASB Fund:** If it is an ASB-approved activity, the ASB fund should pay for all expenses. Parent support groups and booster clubs can give donations to be used for expenses, but they should not pay for those expenses directly.
- **Reimbursement:** Employees may be reimbursed for pre-approved travel expenses incurred with personal funds. Submit original receipts and a district-authorized reimbursement form for approval.

Documentation and Record Keeping

- **Records Maintenance:** Keep accurate and up-to-date records of all travel-related documents, including approvals, receipts, travel advance forms, and expense vouchers.
- **Electronic Storage:** Store all documents electronically where multiple stakeholders, including the ASB Advisor, Bookkeeper, and Student Treasurer, have access. This ensures oversight and prevents audit issues.
- **Audit Compliance:** The State Auditor's Office may request to review travel records during audits. Providing electronic access ensures a quicker review and smoother audit process.

Disclaimer

The following forms are provided as samples and are intended for reference purposes only. They have been shared from other school districts and may not fully align with your specific district's policies and procedures. Before using any of these forms, please consult your district office to ensure:

1. **Policy Alignment:** The form aligns with your district's policies.
2. **Applicability:** The form is applicable to your district's specific needs and requirements.

3. **Current Information:** The information on the form is current and relevant to your district.

Sample Forms

- Request for Travel Advance
- Student Trip Request and Approval Form

By following this travel procedure, schools can ensure that all travel expenses are properly approved, documented, and compliant with district policies and state regulations, maintaining financial integrity and accountability.

Vending Machines

Introduction

Vending machines in schools may either be district-managed or vendor-managed, with each requiring specific controls and procedures to ensure financial accountability and compliance with health and safety standards. Whether the machines are managed by the district or a vendor, they must adhere to the USDA Smart Snacks in School guidelines during the school day and follow appropriate financial controls to manage revenue.

District-Managed Vending Machines

In district-managed vending machines, the school district maintains control over both inventory and cash collection, with designated staff or supervised students responsible for managing the operations.

Procedures

1. **Physical Controls:**
    - **Inventory Management:** All inventory must be accounted for and tracked following the procedures outlined in the Inventory Section of the manual. Items sold during the school day (midnight until 30 minutes after school hours) must comply with **USDA Smart Snack** guidelines. Vending machines used after school hours (30 minutes after the end of the school day until midnight) may sell items that do not meet these standards.
    - **Cash Handling:** Cash collection and handling should follow the procedures outlined in the Cash Handling Section of the manual.
    - **Placement of Machines:** Machines in staff-only areas may be managed by staff, and proceeds may be used within district guidelines through the General Fund.
2. **Accounting Controls:**
    - **Inventory Tracking:** Each unique inventory unit (e.g., soda, candy) must be accounted for separately. Item counters are recommended to track transactions; however, periodic physical inventory checks should be conducted to ensure counter accuracy.
    - **Cash Handling:** The building administrator should assign specific employees or supervised students to collect cash and restock the machines. A meaningful comparison of cash sales to inventory changes should be conducted regularly to ensure accuracy.
    - **Reconciliation:** Periodic reviews of vending machine procedures by the building administrator should ensure compliance with district guidelines.

Note: All revenue from vending machines is public money and must be used for legal and legitimate district or ASB activities. Under no circumstances should these funds be used for personal purposes, gifts, or other non-allowable expenses.

Vendor-Managed Vending Machines

In vendor-managed vending machines, a vendor is responsible for the maintenance and operation of the machines, with the district receiving a commission on sales. The district retains oversight through established contracts and accountability measures.

Procedures

1. **Management of Vending Machines:**
    - **Vendor Contracts:** A contract should be established between the district and the vendor, specifying terms such as machine ownership, proof of insurance, and compliance with safety standards (e.g., earthquake resistance).
    - **Stocking and Maintenance:** The vendor is responsible for stocking machines with **USDA/district-compliant** products during school hours and ensuring machines are clean and well-maintained. Machines may stock non-compliant items after school hours as long as they adhere to time restrictions.
    - **Revenue Collection and Commission:** The vendor is responsible for collecting cash from the machines and paying the district a commission on sales. The vendor must provide a detailed accounting of how the commission is calculated.
    - **Vendor Compliance:** Vendor staff must wear identification while on school property, and those with certain criminal convictions are prohibited from accessing school grounds.
2. **Accounting Controls:**
    - **Item Counters:** Where possible, vending machines should be equipped with item counters to track the number of items sold. The ASB Bookkeeper should verify the item counter readings recorded by the vendor to ensure the commission is calculated correctly.
    - **USDA Smart Snacks Compliance:** The vendor must provide a list of Smart Snacks-compliant items stocked in the machines. The ASB Bookkeeper or designated staff should periodically verify that only compliant items are stocked during school hours.
    - **Commission Receipts:** Checks received from vendors as commission payments must be receipted and deposited immediately. All proceeds are considered public money and must be used for district-approved purposes.

3. **Vending Machine Placement:**
    - **Proceeds Allocation:** Proceeds from vending machines placed in student areas should be directed to the ASB Fund, while those in staff-only areas may be allocated to the General Fund, as per district guidelines.

Proper management of vending machines is essential for ensuring compliance with district policies, financial accountability, and health standards. Whether district- or vendor-managed, vending machine operations must adhere to the **USDA Smart Snacks** guidelines during the school day, with appropriate tracking of inventory, revenue, and expenditures. By following these procedures, schools can ensure that vending machine revenue is used appropriately to benefit student activities and school programs.

Adhering to these guidelines not only supports a healthy school environment but also ensures transparency in financial management, safeguarding the integrity of ASB and district operations.