

WASBO ASB PROCEDURES MANUAL

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INTRODUCTION

The WASBO ASB Procedures Manual is the work of the WASBO ASB Committee and provides basic information to be used as a guide by school districts. The procedures and examples are recommendations only. This information can be incorporated into your district policy and procedures as needed. This publication may be reproduced as needed within your school district. Districts may use their own forms, the forms within this Manual, or modify the Manual's forms to meet your specific needs.

Any additional information or concerns you may have in regard to this Manual can be sent in writing to the WASBO office either by mail or e-mail.

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RCW 28A.320.030	Gifts, conveyances, etc., for scholarship and student aid purposes, receipt and administration.
RCW 28A.325.010	Fees for optional noncredit extracurricular events–Disposition.
RCW 28A.325.020	Associated student bodies–Powers and responsibilities affecting.
RCW 28A.325.030	Associated student body program fund–Fund raising activities-Nonassociated student body program fund moneys.

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

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

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

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

An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. Fees collected pursuant to this section shall be deposited in the **associated student body** program fund of the school district, and may

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be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the activities and programs of **associated student bodies**.

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

As used in this section, an "**associated student body**" means the formal organization of the students of a school formed with the approval of and regulation by the board of directors of the school district in conformity to the rules and regulations promulgated by the superintendent of public instruction: PROVIDED, That the board of directors of a school district may act or delegate the authority to an employee of the district to act as the **associated student body** for any school plant facility within the district containing no grade higher than the sixth grade.

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

RCW 28A.325.030 Associated student body program fund—Fund raising activities-Nonassociated student body program fund moneys.

There is hereby created a fund on deposit with each county treasurer for each school district of the county having an **associated student body** as defined in RCW 28A.325.020. Such fund shall be known as the **associated student body** program fund. Rules adopted by the superintendent of public instruction under RCW 28A.325.020 shall require separate accounting for each **associated student body's** transactions in the school district's **associated student body** program fund.

All moneys generated through the programs and activities of any **associated student body** shall be deposited in the **associated student body** program fund. Such funds may be invested for the sole benefit of the **associated student body** program fund in items enumerated in RCW 28A.320.320 and the county treasurer may assess a fee as provided therein. Disbursements from such fund shall be under the control and supervision, and with the approval, of the board of directors of the school district, and shall be by warrant as provided in chapter 28A.350 RCW: PROVIDED, That in no case shall such warrants be issued in an amount greater than the funds on deposit with the county treasurer in the **associated student body** program fund.

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To facilitate the payment of obligations, an imprest bank account or accounts may be created and replenished from the **associated student body** program fund.

The **associated student body** program fund shall be budgeted by the **associated student body**, subject to approval by the board of directors of the school district. All disbursements from the **associated student body** program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the **associated student body**.

Notwithstanding the provisions of RCW 43.09.210, it shall not be mandatory that expenditures from the district's general fund in support of **associated student body** programs and activities be reimbursed by payments from the **associated student body** program fund.

Subject to applicable school board policies, student groups may conduct fund raising activities, including but not limited to soliciting donations, in their private capacities for the purpose of generating nonassociated student body fund moneys. The school board policy shall include provisions to ensure appropriate accountability for these funds.

Nonassociated student body program fund moneys generated and received by students for private purposes to use for scholarship, student exchange and/or charitable purposes shall be held in trust in one or more separate accounts within an associated student body program fund and be disbursed for such purposes as the student group conducting the fund raising activity shall determine: **PROVIDED**, That the school district shall either withhold an amount from such moneys as will pay the district for its direct costs in providing the service or otherwise be compensated for its cost for such service.

Nonassociated student body program fund moneys shall not be deemed public moneys under section 7, Article VIII, of the state Constitution. Notice shall be given identifying the intended use of the proceeds. The notice shall also state that the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purpose. "Charitable purpose" under this section does not include any activity related to assisting a campaign for election of a person to an office or for the promotion or opposition to a ballot proposition.

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

WAC 392-138-003 Authority.

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

WAC 392-138-005 Purposes.

The purposes of this chapter are to: (1) Implement [RCW 28A.325.020](#), (2) designate the powers and responsibilities of the board of directors of each school district regarding the efficient administration, management, and control of moneys, records, and reports of associated student body funds, (3) encourage the supervised self-government of associated student bodies, and (4) permit fundraising activities by students in their private capacities for the purpose of generating nonassociated student body private moneys.

WAC 392-138-010 Definitions.

- (1) "Associated student body organization" means a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district in compliance with this chapter.
- (2) "Associated student body program" means any activity which (a) is conducted in whole or part by or in behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities, and (b) is conducted with the approval, and at the direction or under the supervision, of the school district.
- (3) "Central district office" means the board of directors and/or their official designee to whom authority has been delegated to act in their behalf.
- (4) "Associated student body public moneys" means fees collected from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the school district which is of a cultural, social, recreational or athletic nature, revenues derived from "associated student body programs" as defined in subsection (2) of this section, and any other moneys received by an associated student body, not specified in subsection (5) of this section and **WAC 392-138-100**, for the support of an associated student body program.
- (5) "Nonassociated student body private moneys" means moneys generated by fundraising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.

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(6) "Associated student body governing body" means the student council, student activities board, or other officially recognized group of students appointed or elected to represent the entire associated student body within a school in accordance with procedures established by the board of directors of the school district.

(7) "Trust fund" means a fund used to account for assets held by the district in a trustee capacity for the specific purpose designated by the fundraising group and described in the notice provided to donors prior to the fundraising event. Such moneys must be accounted for separately from associated student body public moneys

(8) "Held in trust" means held as private moneys either within a separate account within the associated student body fund or in a trust fund to be disbursed exclusively for an intended purpose.

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

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

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

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

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

(a) Retain and exercise the general powers, authority, and duties expressed and implied in law with respect to the administration of a school district and regulation of actions and activities of the associated student bodies of the district including, but not limited to RCW 28A.320.010 (Corporate powers), RCW 28A.150.070 (General public school system administration), RCW 28A.320.030 (Gifts, conveyances, etc., for scholarship and student aid purposes, receipts and administration), RCW 28A.600.010 (Government of schools, pupils, and employees), RCW 28A.320.040 (Bylaws of board and school government), RCW 28A.400.030 (2) and (3) (Superintendent's duties), RCW 28A.600.040 (Pupils to comply with rules and regulations), RCW 43.09.200 (Local Government Accounting—Uniform system of accounting), RCW 36.22.090 (Warrants of political subdivisions), and chapter 28A.505 RCW (School district budgets);

(b) Approve the constitution and bylaws of each district associated student body and establish policies and guidelines relative to:

(i) The identification of those activities which shall constitute the associated student body program;

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- (ii) The establishment of an official governing body representing the associated student body;
 - (iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body moneys; and
 - (iv) The designation of the primary advisor to each associated student body and the authority of the primary advisor to designate advisors to the various student subgroup organizations affiliated with an associated student body;
- (c) Assign accounting functions, or portions thereof, to the school building level to be performed by a designated representative of an associated student body or centralize the accounting functions at the district central administrative office level; (d) Provide for the participation of the associated student body or bodies of the school district in the determination of the purposes for which associated student body public moneys and nonassociated student body private moneys if held as private moneys within the associated student body fund shall be budgeted and disbursed; and
- (2) If the district permits students to conduct fundraising activities and solicitation of donations in their private capacities they shall establish policies to permit such activities and the allowable uses of such moneys. The board policy and/or procedures must include the approval process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

WAC 392-138-014 Accounting procedures and records.

Associated student body public and nonassociated student body private moneys shall be accounted for as follows:

- (1) Accounting methods and procedures shall comply with such rules and regulations and/or guidelines as are developed by the state auditor and the superintendent of public instruction and published in the Accounting Manual for Public Schools in the State of Washington and/or other publications;
- (2) Whenever two or more associated student bodies exist within a school district, the accounting records shall be maintained in such a manner as to provide a separate accounting for the transactions of each associated student body in the associated student body program fund;
- (3) The fiscal and accounting records of associated student body program moneys shall constitute public records of the school district, shall be available for examination by the state auditor, and shall be preserved in accordance with statutory provisions governing the retention of public records; and
- (4) Nonassociated student body private moneys shall be held in trust by the school within the associated student body fund or within a trust fund and be disbursed exclusively for such purposes as the student group conducting the fundraising activity shall determine, subject to applicable school board policies. The district shall either withhold or otherwise be compensated an amount from such moneys to pay its direct costs in providing the

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service. Such funds are private moneys, not public moneys under section 7, Article VIII of the state Constitution.

WAC 392-138-017 Segregation of public and private moneys.

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

WAC 392-138-018 Petty cash funds.

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

- (1) A petty cash fund shall be initiated by warrant or check;
- (2) Paid-out receipts shall constitute invoices for the purpose of vouchering; and
- (3) An upper limit of the amount of the petty cash fund shall be established by the board of directors.

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

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

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

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

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

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WAC 392-138-105 Associated student body public moneys—Fees optional noncredit extracurricular events.

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

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

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

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

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

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WAC 392-138-115 Associated student body public moneys—Deposit and investment.

All associated student body public moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer or directly to the county treasurer for deposit to the credit of the "associated student body program fund" of the school district and shall be accounted for, expended, and invested subject to the practices and procedures governing other moneys of the district except as such practices and procedures are modified by or pursuant to this chapter.

WAC 392-138-120 Associated student body public moneys—Imprest bank checking account.

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

- (1) The maximum amount of such an account shall be no more than is necessary to provide for disbursements at the level of the month of highest estimated demand for disbursements;
- (2) An imprest bank checking account shall be initiated by deposit of, and replenished by, a warrant drawn on the associated student body program fund;
- (3) Disbursements from an imprest bank checking account shall be by check and shall be restricted to payments of invoices bearing evidence of student approval in accordance with associated student body bylaws;
- (4) An imprest bank checking account shall be replenished at least once each month by a warrant drawn on the associated student body program fund in payment of an approved voucher in an amount equal to the sum total of the disbursements made by check from the imprest bank checking account during the preceding interval; and
- (5) The replenishment voucher shall reflect such information as the central district office shall prescribe relative to identification of invoices, invoice approvals, codification of expenditures, cancelled checks, and other information deemed pertinent.

WAC 392-138-125 Associated student body public moneys—Disbursement approval – Total disbursements.

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

- (1) No disbursements shall be made except as provided for in the budget approved pursuant to WAC 392-138-040;

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- (2) Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe;
- (3) All disbursements from the associated student body program fund or any imprest bank account established there under shall have the prior approval of the appropriate governing body representing the associated student body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student body governing body in accordance with associated student body bylaws;
- (4) When an account within the fund balance of an associated student body organization does not contain a sufficient balance to meet a proposed disbursement, such disbursement shall be limited to the fund balance: Provided, That a transfer of fund balance between associated student body organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body;
- (5) Warrants shall not be issued in excess of the moneys on deposit with the county treasurer in the associated student body program fund; and
- (6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

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

Athletic league and other forms of joint inter and intra school district associated student body programs are not precluded by this chapter. In the case of such joint programs, a single school district or associated student body or a board representing the participating associated student bodies shall manage associated student body moneys made available to it for the support of the joint program and received as a result of the conduct of such program, in compliance with this chapter and a written cooperative agreement authorized by the board(s) of directors of the district(s).

WAC 392-138-200 Nonassociated student body private moneys.

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

- (1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fundraising permitted. School board policy includes provisions to ensure appropriate accountability, including prompt deposit, holding the moneys in trust, and disbursement only for the intended purpose of the fund-raiser;
- (2) Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition;

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- (3) Prior to solicitation of such funds notice is given. Such notice identifies the intended purpose of the fundraiser, further it states the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes;
- (4) The school district withholds or otherwise is compensated an amount adequate to reimburse the district for its direct costs in handling these private moneys; and
- (5) WAC 392-138-205 applies to moneys received, deposited, invested, and accounted for under this section.

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

WAC 392-138-205 Nonassociated student body private moneys—Deposit and investment.

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

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

Nonassociated student body private moneys shall be disbursed subject to the following conditions:

- (1) If such funds are held in trust within the associated student body fund they shall be budgeted pursuant to WAC 392-138-013(1)(d). No disbursements shall be made except as provided for in the budget approved pursuant to WAC 392-138-110. All disbursements shall have the prior written approval of the associated student body or such other authority designated in school district policy or procedures;
- (2) If such funds are held in a trust fund they are not budgeted. Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe, and as provided for in subsection (3) of this section;
- (3) Vouchers authorizing disbursements shall be accompanied by written evidence of approval of disbursement by the associated student body or other authority designated in the school district's policies and procedures;
- (4) Disbursements shall be made only for the intended purposes pursuant to WAC 392-138-200.

WASBO ASB PROCEDURES MANUAL	ACCOUNTS PAYABLE	REVISED 11/06
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INTRODUCTION

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

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

Note: Debit cards are not authorized by statute for use by school districts.

PROCEDURES

1. The ASB bookkeeper or secretary will verify receipt of items ordered through Purchasing.
2. Verify quantities, description detail, unit prices, extensions, discounts, dates, purchase order number, applicable sales tax and all other significant data.
3. If any differences are detected, contact the vendor to facilitate any necessary changes and/or corrections to the order. The packing slip should be attached to the purchase order.
4. Forward all documents bearing appropriate student and advisor signatures to Accounts Payable for payment through the Accounts Payable system.
5. If there is a change in the amount of items purchased, or the cost of the items changes, the ASB Governing Body must approve the changes. Use reason on the dollar amount of the changes that are sent back to the ASB Governing Body.
6. Pay only from the original invoice, not from a copy or a "statement".



RESALE CERTIFICATE

1. Name of Seller: _____
2. Name of Buyer/Business: _____
3. Address of Buyer: _____
Street City State ZIP Code
4. Buyer's UBI/Revenue Registration Number: _____
5. Buyer is in the business of: _____
6. Types of items purchased for resale: _____

The buyer certifies that it is purchasing the items listed on line 6 (please check appropriate box):

- ☐ *for resale in the regular course of business without intervening use.*
- ☐ *for use as an ingredient or component part of a new article of tangible personal property to be produced for sale,*
- ☐ *as a chemical to be used in processing a new article of tangible personal property to be produced for sale, or*
- ☐ *for use as feed, seed, seedlings, fertilizer, or spray materials in its capacity as a farmer.*

The buyer acknowledges that it is solely responsible for purchasing within the categories listed on line 6. The buyer acknowledges that misuse of the resale privilege subjects the buyer to a penalty of 50 percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

Print Name: _____
Name of Person Authorized By the Buyer to Sign the Resale Certificate

Signature: _____
Signature of Authorized Agent of the Buyer

Effective Date: _____ through _____

Date Signed: _____

Seller must maintain a copy. **Please do not send to Department of Revenue.**
Reference Rule and Statue (RCW 82.08.130 and WAC 458.20.120)

To inquire about the availability of this document in a alternate format for the visually impaired or a language other than English, please call (360)753-3217. Teletype (TTY) users may call (800)451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.



RESALE CERTIFICATE

1. Name of Seller: Vendor's Name
2. Name of Buyer/Business: School ASB Name here i.e. Beaver Lake Middle School ASB
3. Address of Buyer: Enter School Address
Street City State ZIP Code
4. Buyer's UBI/Revenue Registration Number: Tax Exempt ASB - RCW 82.04.3651
5. Buyer is in the business of: ASB Non-Profit Fundraiser
6. Types of items purchased for resale: Record the Item here, i.e. Spirit T-shirts, Yearbook, etc.

The buyer certifies that it is purchasing the items listed on line 6 (please check appropriate box):

XX ☒ for resale in the regular course of business without intervening use.

☐ for use as an ingredient or component part of a new article of tangible personal property to be produced for sale,

☐ as a chemical to be used in processing a new article of tangible personal property to be produced for sale, or

☐ for use as feed, seed, seedlings, fertilizer, or spray materials in its capacity as a farmer.

The buyer acknowledges that it is solely responsible for purchasing within the categories listed on line 6. The buyer acknowledges that misuse of the resale privilege subjects the buyer to a penalty of 50 percent of the tax due, in addition to the tax, interest, and any other penalties imposed by law.

Print Name: Principal's Name Here

Name of Person Authorized By the Buyer to Sign the Resale Certificate

Signature: Principal's Signature

Signature of Authorized Agent of the Buyer

Effective Date: September 1, 200X through August 31, 200X

Date Signed: _____

Seller must maintain a copy. **Please do not send to Department of Revenue.**

Reference Rule and Statue (RCW 82.08.130 and WAC 458.20.120)

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>INTERNAL CONTROLS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

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

WRITTEN POLICIES AND PROCEDURES

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

SEPARATION OF DUTIES

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

DOCUMENTATION

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

ROUTINE RECONCILIATIONS

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

WASBO ASB PROCEDURES MANUAL	INTERNAL CONTROLS	REVISED 11/06
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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.

RECORDS RETENTION

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

WASBO ASB PROCEDURES MANUAL	AGENCIES AND GROUPS INTERESTED IN ASB, WITH SOME EXAMPLES	REVISED 11/06
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Federal Level

Courts	Freedom of Speech, Assembly
Internal Revenue Service	Compensation for Advisors/coaches
Department of Agriculture	Pop machines, lunch competition, nutrition
Congress	School Funding
Department of Education	Equity & inclusivity issues

State Level

Department of Labor & Industries	Employment conditions for coaches/advisors
Department of Revenue	Sales taxes, Comp tax, Fundraising Exemptions
State Courts	Broad Issues like the Castle Rock decision
Office of the Governor	School budgets
Department of Ecology	Environmental issues like car washes
Attorney General	Interpreting ASB laws
Legislature	RCW's, Funding, Spending guidelines
Superintendent of Public Instruction	Gender Equity, ASB Budgeting, WAC's
State Board of Education	Student Voice in Policies, WIAA oversight
WA Interscholastic Activities Association	Sports, Debate, Drama, Band, Spirit
State Gambling Commission	Raffles, Bingo, Carnivals
State Auditor	Compliance, record keeping
Secretary of State	Support Groups, Charitable Solicitations
Association of WA School Principals	Educating & Advising Principals
WA Assoc. of Secondary School Principals	Student Leadership Development
WA Activities Coordinator's Assoc.	Educating Advisors
WA Assoc. of School Business Officials	Educating Administrators

Local Level

County Health Department	Concessions, food sales, food handling permits
Department of Transportation	Local parades
Air Pollution Control Authority	Bonfires
Educational Service District	Teacher & Student workshops
School Board	Local Policies
Principal	Monitoring ASB
Associated Student Body	Activities Programs, Finance
School Clubs, Classes, Sports	Projects and Activities
Private ASB	Scholarships, Charities, Charitable Fundraising

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>BOARD OF DIRECTORS' ACTIONS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

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

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

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

RESPONSIBILITIES

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

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

WASBO ASB PROCEDURES MANUAL	BOARD OF DIRECTORS' ACTIONS	REVISED 11/06
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PURPOSES

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

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

The Board of Directors must set up a review and approval process for activities initiated by members of the Associated Student Body.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PARENT BOOSTER CLUBS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

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

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

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

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

PROCEDURES

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

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

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

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

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

Donations:

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

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

A helpful resource for Booster Clubs is the booklet printed by Washington State PTA, *PTA and the Law/Volunteers and the Law*. It is a basic outline of the state and federal rules, regulations, and laws, which affect private, nonprofit, tax-exempt organizations. (1-800-562-3804)

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INTRODUCTION

Budgeting is the process of estimating, as accurately as possible, the revenue and expenditures for ASB activities for the coming school year. Accuracy is important since the approved expenditure budget **cannot be exceeded**. A budget is a plan approved by the ASB Governing Body and the Board of Directors and sets the maximum amount of expenditures for the school year.

PROCEDURES

BUDGET DEVELOPMENT AND APPROVAL

Each ASB will annually prepare, with the guidance of the primary advisor or designee and prior to the completion of the school year, a budget for the following fiscal year (September-August). Individual activity account budgets are combined to become the preliminary ASB budget for the school. This requires documented approval by the student council, the principal, and the primary advisor.

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

BUDGET PREPARATION

A. Review of Accounts

Review current year ASB budget reports, considering the following:

1. Continuing Accounts – Activity accounts that are actively being used and will continue next school year.
2. Inactive Accounts – For activity accounts that are not being used, determine if the account should remain active. If so, include it in the ASB budget. If not, the student council should take action to close the account and transfer any money remaining into the general student body account. Money remaining in accounts for classes that have graduated cannot be carried forward into the

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new school year and must be closed to a general student body account by action of the student body. (WAC 392-138-021)

3. New Accounts – Activity accounts that are not currently in the budget and are anticipated for the next school year should be included. New activity accounts must be set up following the bylaws of the ASB Constitution by action of the student council. Contact the central district office for new account codes.
4. Nonassociated Student Body Private Moneys – The board of directors of a school district may permit student groups to raise moneys through fundraising or solicitation in their private capacities subject to certain conditions, including prior board approval (WAC 392-138-200).

RCW 28A.325.030 permits these nonassociated student body private moneys to be held either in trust within the associated student body fund or held in a trust fund. If such funds are held in a trust fund they are not budgeted.

If, however, the moneys are held in trust within the associated student body fund they are budgeted in the same manner as other ASB funds pursuant to WAC 392-138(1)(d) and disbursed as provided for in the approved budget (WAC 392-138-210 and WAC 392-138-110). Money the district intends to hold in trust within the ASB Fund may be budgeted in account 6000 private money in anticipation of activities that involve collecting contributions for scholarship, student exchange and charitable purposes, even if specific plans have not been set.

It is strongly recommended that you contact the central district office prior to collecting contributions to review the district policy governing private money. Any contributions collected from activities that do not follow proper procedure cannot be expended for charitable purposes. (WAC 392-138-200)

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B. Activity Budgets

After reviewing the current year revenue and expenditure reports and determining the activity accounts that will be budgeted, each activity should submit a budget for the next year outlining the revenues and expenditures expected. It is recommended the budget be signed by both the activity group advisor and student representative.

Each activity group should provide a brief description of the types of activities in which they will be involved which includes the purpose for which funds will be raised and/or expended (WAC 392-138-013 and WAC 392-138-110).

1. Beginning Cash Balance as of 09-01-20XX – Estimate the cash available at the end of the present fiscal year, by estimating revenues, expenditures and any transfers activities to the end of the fiscal year. You cannot have a negative beginning balance.
2. Revenues – List estimated revenues expected during the next school year. Be sure that the estimated revenues from fundraisers include the total amount received from the sale of items, and not the net profit. For example, if you expect to collect \$5,000 for the goods that cost \$3,000, you would include \$5,000 in the revenue column and \$3,000 in the expenditure column.
3. Interactivity Transfers – List any money that may be transferred in from another activity account (+) or transferred out to another activity account (-). The source and recipient of transfer must be identified.
4. Expenditures – List estimated expenditures during the next school year. Keep in mind that you are not allowed to spend more than your total budgeted expenditures.
5. Ending Balance 08-31-20XX – The ending cash balance is a residual balance. It is equal to the beginning cash balance plus revenues, plus or minus interactivity transfers, less expenditures. The ending balance must be greater than or equal to zero.

council, the principal, and the primary advisor, and documented in the council minutes.

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C. ASB Budget

After collecting budgets from each of the activities, athletics, classes, and clubs, review for reasonableness and verify calculations. Compile all budget categories into one complete budget. The ASB budget must then be approved by the student council, the principal, the primary advisor, and documented in the student council minutes.

D. Submission to Central District Office

Submit the completed ASB budget to the central district office.

For each activity include a brief description of funding sources and expenditures. This will provide supporting information for the presentation of ASB activities for Board of Director approval (WAC 392-138-013).

BOARD OF DIRECTOR'S APPROVAL

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

WASBO ASB PROCEDURES MANUAL	CASH HANDLING	REVISED 11/06
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INTRODUCTION

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

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

If you have any questions, contact your central district office.

INTERNAL CONTROLS

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

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

The principles of internal control are:

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

WASBO ASB PROCEDURES MANUAL	CASH HANDLING	REVISED 11/06
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PROCEDURES

A. Receipt Forms

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

Items that must be included on receipt:

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

B. Receipting

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

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

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

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

- Original to Customer
- Second copy is Numerical File (left in book or put in a file).
- Extra copies may be used for an alphabetical file, sent to the central district office, or given to the club/activity.

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C. Voiding Receipts

- Voided receipts are to be noted as such; i.e., write the word “VOID” across the face of all copies and **save**. Staple payee copy to all other copies of the receipt and leave in numerical file. *Recommended Internal Control: Have a Building Administrator initial the voided receipt.*

CASH REGISTER RECEIPTS AND PROCEDURES

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

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

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

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

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

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

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

POINT-OF-SALE COMPUTERIZED RECEIPTS

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

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

Individuals receipting money should have their own password prior to logging on. This creates internal accountability so that transactions can be assigned to individuals. *These transactions should not be attempted without specific instructions from the central office or unless your register has been set up to receipt them.*

DEPOSITS

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

WASBO ASB PROCEDURES MANUAL	CASH HANDLING	REVISED 11/06
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A. Deposit Preparation

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

B. Reconciliation of District Depository Accounts

Central district office personnel will reconcile the local bank depository accounts at least once each month.

NON-SUFFICIENT FUND CHECKS

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

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

TRANSMITTAL OF DISTRICT RECEIPTS

At the time of deposit, a summary of all receipts is reported to the Central District Office via a Transmittal of District Receipts form. Receipts are to be summarized by program and revenue code. Deposits are to be listed by date and amount. Beginning and ending receipt numbers are to be listed. Since receipts are to be issued in consecutive order, any exceptions must be explained. Re-deposits should be handled according to district procedures. Contact your central office for instructions.

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CHANGE FUNDS

Schools requiring a change fund for certain activities may establish such a fund in a minimal amount by drawing a check on the imprest checking account.

For security reasons, limit the amount of money available in the schools. When necessary, a change fund for a larger activity or event can be withdrawn from the imprest checking account according to immediate needs. An ASB voucher can be prepared payable to the school ASB advisor, who becomes the custodian of the cash during the event. This check is listed on the imprest summary report, but an expense account number is not entered, as change funds cannot be replenished. The change fund will be returned to the imprest account by one of the following methods:

Method 1

The exact amount of the change funds for the event will be deposited into the imprest checking account **immediately** following the conclusion of the activity. The deposit slip must note 'change fund' and the number of the original check drawn. Send the original deposit slip to the bank with the deposit. Submit a copy of the deposit slip to the ASB bookkeeper or secretary.

Method 2

The exact amount of the change fund will be deposited into the depository account, with the receipts, immediately following the conclusion of the activity. District documentation must note that it is the deposit of a change fund. The accounting department will transfer the change fund back to the imprest fund account

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>CONSULTANT/CONTRACTUAL SERVICE AGREEMENT</p>	<p>REVISED 11/06</p>
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INTRODUCTION

Personal service contracts are used to initiate an agreement with an independent contractor to provide services to the ASB. An independent contractor is a person/firm, **not an employee of the district**, involved in their own business contracting to provide services to the district that cannot be provided by regular staff.

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

PROCEDURES

1. All workers will be tested by the same criteria.
2. An employee of the district generally cannot be paid as an independent contractor.
3. Workers who are determined to be employees must be processed through the Human Resources Department (certificated/classified) and paid at a rate that has been approved for that activity by the Board of Directors.
4. All personal service contracts must have prior approval in accordance with district policy, which is usually the Board of Directors or their designee. The form must include the contractor's Unified Business Identifier (UBI) number and a student signature on the Purchase Order is adequate evidence.
5. If the contractor has a business name and a Federal ID number, warrants will be made payable to the business name.
6. Contractors will submit requests for payment on business invoices.
7. District legal counsel should be consulted for additional requirements.

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

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

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

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>CONSULTANT/CONTRACTUAL SERVICE AGREEMENT</p>	<p>REVISED 11/06</p>
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NOTE: Be aware of possible conflicts of interest, or beneficial interest situations.

RCW 42.23.030 Interest in Contracts Prohibited: No municipal officer shall be beneficially interested, directly, or indirectly, in any contract which may be made by, through, or under the supervision of such officer, in whole or in part, or which may be made for the benefit of his or her office, or accept, directly or indirectly, any compensation, gratuity or reward in connection with such contract from any other person beneficially interested therein.

WAC 180-87-050: Misrepresentation or Falsification in the Course of Professional Conduct: Any performance of professional practice in flagrant disregard or clear abandonment of generally recognized professional standards in the course of any of the following professional practices is an act of unprofessional conduct....

FUNDRAISING DEPOSIT

Purchase Order Number _____

Account Number _____ Receipt No. _____ to _____

Activity _____ is selling

_____.

Cash Count

1's _____

Check Total _____

5's _____

Pennies _____

10's _____

Nickels _____

20's _____

Dimes _____

50's _____

Quarters _____

100's _____

Halves _____

TOTAL _____

TOTAL _____

DEPOSIT TOTAL \$ _____

Advisor _____ **Date** _____

Student Treasurer _____ **Date** _____

FUNDRAISER FINAL RECONCILIATION

Fill out this form and the *ASB Fundraising Profit Analysis*

The _____ club of _____ school held a fundraising activity by selling _____

 purchased from _____ This fundraising activity was held from ____/____/____ to ____/____/____. Sales were accomplished through _____. (example: door to door sales, pre-orders, before and after school) We had _____ members participate in the sale.

Completion of this form finalizes your sale. Attach a list of students who have not fulfilled their sales obligation noting merchandise and dollar amount for which they are still responsible. A copy of this list must be given to the principal's secretary or bookkeeper so that student names can be placed on the fine list. Your club account will be credited as these fines are paid. Include your account number on the student list.

All blocked areas must be completed (if tangible items were sold)

A. Merchandise Purchased: (You must attach a **Xerox copy** of the itemized invoice.)

_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
Sub-total			=	_____
WSST/SHPG			=	_____
TOTAL COST			=	\$ _____

B. Merchandise Sold: (Include any tax and shipping costs in your sale price per item).
Or Tickets Sold:

_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
_____	@	\$ _____	=	_____
TOTAL REC'D			=	\$ _____

This should equal the amount of your deposits.

C. Merchandise Unsold Or Tickets Unsold:

_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
WSST/SHPG				=	_____
TOTAL UNSOLD				=	_____

The unsold merchandise has been returned to the vendor for credit

_____ Y/N _____

If not returned, please explain _____

D. Merchandise Checked Out and Not Returned:

_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
_____	@	\$	_____	=	_____
Value of Goods Not Returned				=	_____

The unsold items have been placed in inventory and the inventory list submitted to the ASB Activities Coordinator _____ Y/N _____. Resold to the school store _____ Y/N _____

The list of students not returning merchandise has been turned in _____ Y/N _____

Please explain any discrepancies _____

Recap:	A.	Merchandise or Tickets Sold:	_____
	B.	Merchandise Pending Credit:	+ _____
	C.	Merchandise on Fines List:	+ _____
		Sub-Total	= _____
	D.	Merchandise Purchase Price:	- _____
		Profit Total	= _____

Advisor _____

Date _____

Student Treasurer _____

Date _____

Sign where indicated and return to your school ASB Bookkeeper.

This recap will be kept on file for state auditing purposes.

H:\mydocs\Winword\Form.Fundraising Final Reconciliation.doc

ASB FUNDRAISING PROFIT ANALYSIS

Activity _____ Date _____

1. Total Units of Merchandise Purchased _____
2. Less: Units of Merchandise Returned _____
3. Net Units of Merchandise for Sale _____
4. Selling Price _____
5. Projected Sales Volume (#3 x #4) _____
6. Revenue Receipts (Attach receipts) \$ _____
7. Variance (#5 minus #6) \$ _____
(A Variance requires an explanation if it exceeds 3% of #5)
8. Less: Miscellaneous Expenses \$ _____
9. **NET PROFIT** \$\$ _____

Explanation: _____

Prepared by: _____ Date _____
(Activity Advisor/Coach)

Approved by: _____ Date _____
(Building Administrator)

ASB Bookkeeper: _____ Date _____

ASB Treasurer: _____ Date _____

<p style="text-align: center;">WASBO ASB PROCEDURES MANUAL</p>	<p style="text-align: center;">FUNDRAISING</p>	<p style="text-align: center;">REVISED 11/06</p>
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INTRODUCTION

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

PROCEDURES

A. Procedures Prior to Sale

1. The student council and the school principal, assistant principal(s), or designee must approve all fundraising. The fundraiser must be a type approved by the School Board. Complete a fundraiser intent form and check with the central business office about their notification requirements for fundraisers.
2. Put the fundraiser on the master calendar. A timetable shall be established for the starting and ending dates of the fundraiser, preferably no longer than 2 weeks. Depending on the type of event, a shorter time frame may be more appropriate and successful.
3. A selling price shall be established for the merchandise.
4. A purchase order shall be issued to the vendor, with the accounting copy sent to the central district office.
 - a. A written agreement should be made with the vendor to ensure that unsold merchandise can be returned for credit.
 - b. Consideration should be given to whether or not bid laws apply.
5. At the time merchandise is received from the vendor it shall be counted, signed for, and secured until it is checked out to the students.
 - a. The quantity received shall be checked against the quantity billed from the vendor.
6. The students shall be informed that they are responsible for all merchandise checked out to them. A parent approval letter is recommended.
 - a. The board should adopt a policy that students who do not return the unsold merchandise or cash received from sale of the merchandise will be assessed a fine.
 - b. This fine should be equivalent to the retail value of the merchandise.
7. A timetable should be established with the ASB bookkeeper or secretary for depositing money to the school office each day.
8. Anticipated revenue for the fundraiser should be projected.

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B. Procedures During the Sale

1. All merchandise should be stored in a secure area throughout the sale. The club advisor or designee should be responsible for securing the merchandise and for checking all merchandise in and out. For fundraisers exceeding one month, a monthly inventory count and a monthly reconciliation should be performed.
2. Individual student record sheets shall be maintained. (Attachment A and B)
 - a. Students must sign their record sheets each time he/she receives merchandise.
 - b. Students must sign their record sheets each time he/she turns in money for merchandise sold.
 1. The individual responsible for the fundraiser should perform an instantaneous reconciliation between what the student signed for and what they are returning.
 2. The use of pre-numbered receipt books with either district or school name is required.
 - c. Students should not be allowed to check out any additional merchandise if they have not successfully reconciled previous sales.
3. Money is to be turned into the ASB bookkeeper or secretary each day for deposit or storage in the school safe. The ASB bookkeeper or secretary will issue a receipt to the advisor each time money is turned in.
4. **Under no circumstances, should ASB club or group money be taken home for safekeeping either by students or staff, nor stored in a classroom, nor deposited to an individual's personal bank account.**

C. Procedures After the Sale

1. All student record sheets must be verified each time students turn in money or merchandise for accuracy after the fundraiser has ended.
 - a. If students have not turned in merchandise, prepare a schedule listing the names of the students, the quantity, and the amount due from each student.
 - b. Submit a list of students to the ASB bookkeeper or secretary for addition to a fine list.
2. All unsold merchandise is to be counted and placed in a secure location. The unsold merchandise is to be returned to the vendor for credit or sold to the student store for resale or retained for other appropriate ASB uses.
3. A file is to be kept on each fund raising activity. The file should include:
 - a. The fundraiser intent form.
 - b. Copies of all vendor invoices, district purchase order(s), receipts, student record sheets and any other backup documents.

WASBO ASB PROCEDURES MANUAL	FUNDRAISING	REVISED 11/06
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- c. A record of physical inventory of the unsold merchandise.
- d. A copy of the vendor's credit memo for the merchandise returned.
- e. A copy of the ASB interactivity transfer for the unsold merchandise transferred to the student store.
- f. A final reconciliation showing the profit analysis of the fundraiser. This may be on the fundraising form (Attachment C) or by itself. (Attachment D)

- 4. All invoices received by the activity advisor shall be reconciled to the file copy purchase order(s) and then given to the ASB bookkeeper or secretary for payment.
- 5. Total revenue less the value of merchandise not sold should be compared to projected revenue and amount deposited with the district.

D. Raffles/Gambling/Bingo/Carnivals

If district board policy allows, ASB's may conduct bingo, raffles and carnivals as fundraisers under certain Washington State Gambling Commission guidelines. A raffle has three components; cost, chance, and a prize. In order for students under 18 years of age to sell raffle tickets, the ASB must obtain a gambling license from the Gambling Commission. All buyers of raffles tickets must be at least 18 years of age regardless of license status. The ASB must "own" all prizes prior to the raffle.

In order to obtain a gambling license you must...

- Contact your central business office.
- Submit an application to the Washington State Gambling Commission.
- Pay a fee depending upon the gross proceeds of a class license.
- Designate a gambling manager to attend training.

Be sure to allow plenty of time for the application process to be completed. The recommended time by the Gambling Commission is 90 days prior to needing the license.

Once a license has been received, there are very specific rules and regulations that must be followed for each event. A highlight of those rules can be found at: <http://www.wsgc.wa.gov/docs/5-164.pdf>. Be sure to contact the Gambling Commission at 1-800-345-2529 with any questions or variations to the event.

ASB FUNDRAISING

A Quick Checklist

Here is a general checklist for fundraising. You may customize it for your particular needs, and the requirements of your school district.

- Be sure the type of fundraiser is approved by school board policy.
- Be sure school policies and procedures are reviewed.
- Approval by Principal and Advisor.
- ASB meeting minutes indicating student approval.
- Selection of the Vendor.
- Time line established and scheduled on master school calendar.
- Group meeting to cover the details of the sale.
- Fundraising Activity form completed and filed in the Secretary/Bookkeeper's office.
- Vendor Contract signed.
- Parent and student Responsibility Acknowledgement form completed.
- Sale *kick-off* event.
- Incentives determined. (Be sure no cash incentives or possible "risk management" issues).
- Individual student record sheets.
- Verify student record sheets and money collected.
- Monies given to ASB Bookkeeper/Secretary on a daily basis.
- Purchase Order issued with student approval and Resale Certificate is attached.
- Initial inventory received, counted and secured.
- Secure merchandise during delivery period.
- Final inventory – secure & return unsold merchandise if contract allows.
- Final reconciliation of the funds raised.
- Final bill approved by Students, Advisor & Secretary/Bookkeepers.
- Fundraiser sale evaluated by students.

Your school or district letterhead goes here...

Parent/Student Acknowledgement of Fund Raising Sale

Dear Parent:

The _____ has decided to sell _____ Items as a Fundraiser to support activities. We plan to use the profits for _____ .

Certain guidelines are necessary and we ask that you read this carefully and review it with your son or daughter before the sale begins.

1. Your student will have total responsibility for the product. If it is lost or stolen, he or she must pay for that amount.
2. Merchandise should never be left in lockers or unattended in classrooms.
3. It is not necessary for a student to carry boxes of the product with him or her during the school day. It is suggested that students pick up the product from school at the end of the school day.
4. It is also recommended that the student carefully count all merchandise that is checked out to them prior to signing for the product.
5. Full credit will be given to the student for any unopened merchandise returned to the school.
6. Either the merchandise checked out to your son or daughter, or the appropriate amount of money must be returned by the end of the sale.
7. Money collected should be turned in exactly as collected. Please do not deposit to a personal account and write a check for the total.

Sincerely,

Principal

I have read the sale guidelines and agree to allow my son/daughter to participate in the fundraiser described.

(Parent Signature)

(Student Signature)

(Date)

**ASSOCIATED STUDENT BODY PROGRAM FUND
MERCHANDISE SALES REPORT**

Student Name		<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>TOTAL</u>
_____	Student Signature	_____	_____	_____	_____	_____	
	Date Issued	_____	_____	_____	_____	_____	
	Unit Price	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
	Quantity Issued	_____	_____	_____	_____	_____	
	Quantity Sold	_____	_____	_____	_____	_____	
	Quantity Returned	_____	_____	_____	_____	_____	
	Money Returned	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	Signature-Returned	_____	_____	_____	_____	_____	
	Cleared-Teacher (Please Initial)	_____	_____	_____	_____	_____	

Student Name		<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>TOTAL</u>
_____	Student Signature	_____	_____	_____	_____	_____	
	Date Issued	_____	_____	_____	_____	_____	
	Unit Price	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
	Quantity Issued	_____	_____	_____	_____	_____	
	Quantity Sold	_____	_____	_____	_____	_____	
	Quantity Returned	_____	_____	_____	_____	_____	
	Money Returned	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	Signature-Returned	_____	_____	_____	_____	_____	
	Cleared-Teacher (Please Initial)	_____	_____	_____	_____	_____	

Student Name		<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>Item</u>	<u>TOTAL</u>
_____	Student Signature	_____	_____	_____	_____	_____	
	Date Issued	_____	_____	_____	_____	_____	
	Unit Price	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
	Quantity Issued	_____	_____	_____	_____	_____	
	Quantity Sold	_____	_____	_____	_____	_____	
	Quantity Returned	_____	_____	_____	_____	_____	
	Money Returned	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	Signature-Returned	_____	_____	_____	_____	_____	
	Cleared-Teacher (Please Initial)	_____	_____	_____	_____	_____	

FUND RAISING
ATTACHMENT A

SCHOOL DISTRICT NAME

Fund Raiser Check-Out Sheets

Club and Teacher Name _____ Student Name _____

Date	Student Signature	Type of Merchandise	Quantity Checked Out	Quantity Checked In	Merchandise Balance	Money Turned In

Student's Signature _____

Total Items Sold _____

Teacher's Signature _____

Total Money Turned In \$ _____

Date _____

Amount Owing \$ _____

SCHOOL DISTRICT NAME

Fund Raiser Check-Out Sheets

Club and Teacher Name _____ Student Name _____

Date	Student Signature	Type of Merchandise	Quantity Checked Out	Quantity Checked In	Merchandise Balance	Money Turned In

Student's Signature _____

Total Items Sold _____

Teacher's Signature _____

Total Money Turned In \$ _____

Date _____

Amount Owing \$ _____

FUND-RAISING DEPOSIT

Purchase Order Number _____

Account Number _____ Receipt No. _____ to _____

Vendor is _____ selling _____

Cash Count

1's _____ Checks Total _____

5's _____ Halves _____

10's _____ Quarters _____

20's _____ Dimes _____

50's _____ Nickels _____

100's _____ Pennies _____

TOTAL _____ TOTAL _____

DEPOSIT TOTAL \$ _____

Advisor _____ Date _____

Student Treasurer _____ Date _____

ASB FUND RAISING PROFIT ANALYSIS

Activity _____

Date _____

1. Total Units of Merchandise Purchased _____
2. Less: Units of Merchandise Returned _____
3. Net Units of Merchandise Available for Sale _____
(Item 1 - Item 2)
4. Selling Price _____
5. Projected Sales Volume (Item 3 x Item 4) _____
6. Revenue Receipts (Attached Receipts) \$ _____
7. Variance (Item 5 - Item 6) _____
(Variance Requires an Explanation if it exceeds
3% of Item 5) \$ _____
8. Miscellaneous Expenses \$ _____
9. NET PROFIT (Item 6 - Item 8) \$ _____

Explanation _____

Prepared by _____ Activity Advisor Date _____

Reviewed & Approved by _____ Building Administrator Date _____

ASB Bookkeeper _____ Date _____

ASB Treasurer _____ Date _____

FUNDRAISING
ATTACHMENT D

FUNDRAISER FINAL RECONCILIATION

Fill out this form and the ASB *Fundraising Profit Analysis*

The _____ club of _____ school held a fundraising activity by selling _____

purchased from _____ This fundraising activity was held from _____ / _____ / _____ to _____ / _____ / _____ . Sales were accomplished through _____

_____ . (example: door to door sales, pre-orders, before and after school) We had _____ members participate in the sale.

Completion of this form finalizes your sale. Attach a list of students who have not fulfilled their sales obligation noting merchandise and dollar amount for which they are still responsible. A copy of this list must be given to the principal's secretary or bookkeeper so that student names can be placed on the fine list. Your club account will be crepitated as these fines are paid. Include your account number on the student list.

All blocked areas must be completed (if tangible items were sold)

A. Merchandise Purchased: (You must attach a **Xerox copy** of the itemized invoice).

_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
Sub-total			=	_____
WSST/SHPG			=	_____
TOTAL COST			=	\$ _____

B. Merchandise Sold: (Include any tax and shipping costs in your sale price per item).

Or Tickets Sold:

_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
TOTAL COST			=	\$ _____

This should equal the amount of your deposits.

C. Merchandise Unsold Or Tickets Unsold:

_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
WSST/SHPG			=	_____
TOTAL COST			=	\$ _____

The unsold merchandise has been returned to the vendor for credit _____ Y/N _____

If not returned, please explain _____

D. Merchandise Checked Out and Not Returned:

_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
_____	@ _____	\$ _____	=	_____
Value of Goods Not Returned			=	\$ _____

The unsold items have been placed in inventory and the inventory list submitted to the ASB Activities Coordinator _____ Y/N _____. Resold to the school store _____ Y/N _____

The list of students not returning merchandise has been turned in _____ Y/N _____

Please explain and discrepancies _____

Recap:**A. Merchandise or Tickets Sold:****B. Merchandise Pending Credit:****C. Merchandise on Fines List:****Sub-Total****D. Merchandise Purchase Price:****Profit Total**

+

+

=

-

=

Advisor _____

Date _____

Student Treasurer _____

Date _____

Sign where indicated and return to your school ASB Bookkeeper.

This recap will be kept on file for state auditing purposes.

PROJECT/SALES EVALUATION

Project: _____

Dates: _____

Evaluation completed by: _____

Project Chairperson(s): _____

How would you rate this project:	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>
How would the students rate this project?	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>
How would the faculty rate this project?	<i>Outstanding</i>	<i>Good</i>	<i>Needs Improvement</i>

- List all the things about your project you would do again:

- List all the things about your project that should be changed next year.

- List any special recommendations or ideas for next year's committee.

- List all the people, businesses or groups that should be thanked for their part in this project.

WASBO ASB PROCEDURES MANUAL	GENERAL FUND FUNDRAISING	REVISED 11/06
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General Fund Fundraising

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

Guidelines:

1. There must be a school board policy

Prior to general fund fundraising, school board must adopt policies outlining the scope and nature of fundraising to be allowed. All fundraising activities allowed by the policy must either relate to an educational activity or promote the effective, efficient, and safe management of the district. It is recommended that districts develop a listing of allowable General Fund fundraising activities.

2. Must relate the fundraising activity

Districts must show a link between the fundraising activity and some specific district educational activity. It is recommended that the link to the educational activity be outlined on the fundraiser request form.

3. Clearly state that it’s General Fund fundraising

The purpose of the fundraiser must be clearly identified as being a fundraiser for the General Fund. All advertising should clearly indicate what the intended purpose of the proceeds are for, and appropriate accounting records be maintained to properly account for each fundraising activity.

4. Fundraising activities should not be combined

Districts should clearly identify whether fundraising activities are: General Fund fundraising; Associated Student Body fundraising; or Charitable, nonassociated student body fundraising. “Joint” fundraising activities (i.e. ASB and general fund) are NOT recommended.

5. It is NOT private money

Moneys raised from general fund fundraising activities are public moneys, and as such must be spent appropriately.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>IMPREST FUND CHECKING ACCOUNTS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

An ASB imprest fund is a district checking account established at a local commercial bank to allow schools to make **minor** disbursements by check for **certain approved purchases**.

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

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

PROCEDURES

A. Check Signers of the Imprest Account

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

WASBO ASB PROCEDURES MANUAL	IMPREST FUND CHECKING ACCOUNTS	REVISED 11/06
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B. Opening an Imprest Fund Checking Account

- After the Board of Directors has approved an imprest fund, it is opened by issuing a district warrant from the ASB fund. The Board of Directors must approve a resolution authorizing the maximum amount of the imprest fund before the central district office can establish the checking account.

C. When to Use the Imprest Fund Checking Account

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

Suggested uses are:

Memberships
Registrations
Dues
Deposits

**(Forms must be filled out in their entirety prior to issuing a check.
Forms must indicate amount due, i.e., price per team, individual, etc.)**

- Restrictions on the use of the imprest fund checking account are:
 1. Bids: The central district office may have bids or contracts that require products be purchased from a particular vendor.
 2. Wages: All employee wages, including those paid for student employees or temporary employees, **must** be paid through the district payroll system by district warrant.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>IMPREST FUND CHECKING ACCOUNTS</p>	<p>REVISED 11/06</p>
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3. Personal Services: Independent contractors are frequently considered employees by one or more regulatory agencies. For tax purposes payment must be made by the district accounts payable system.
4. Sales Tax: Purchases from out-of-state vendors do not always include state sales tax since these vendors may not be registered with the Washington State Department of Revenue. By law, the district must pay local compensating tax directly to the Department of Revenue on these purchases. The accounts payable department will charge this tax when the imprest fund replenishment is processed.

D. How to Use the Imprest Fund Checking Account

- Each expenditure made from the ASB imprest fund checking account must show prior approval of the ASB Governing Body and the ASB advisor.
- Student approval and original itemized vendor invoices, receipts and forms must be on file for each imprest check written. These items are attached to the request for imprest check form and submitted with the replenishment to Accts Payable.
- Each check must be recorded in a check register by check number, this is easily done with computer software. All checks, including voids, must be accounted for in the register. Voided checks must be kept on file. **All voided checks must have the signature area removed.**

E. Depositing Into the Imprest Fund Checking Account

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

F. Replenishing the Imprest Fund Checking Account

- An imprest fund checking account replenishment request must be completed at least once a month by statute.

WASBO ASB PROCEDURES MANUAL	IMPREST FUND CHECKING ACCOUNTS	REVISED 11/06
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- **DO NOT** overdraw an imprest fund checking account.
- The central district office will issue a replenishment warrant in the name of the account custodian and school. Deposit directly to the imprest fund account.

G. Bank Statement Reconciliation

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

ASB Imprest Fund Check Authorization

Date _____

Pay to the order of: _____

In the amount of: \$ _____ Check No. _____

For: _____ as per attached.

Charge to: _____ Activity Account No. _____

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

Primary Advisor: _____

Student Activity Treasurer: _____

Activity Treasurer: _____

ASB Bookkeeper: _____

WASBO ASB PROCEDURES MANUAL	INTEREST EARNINGS	REVISED 11/06
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INVESTMENTS

Several times a month the district business office transmits funds to the county treasurer's office for investment. The ASB Fund earns interest from the investment of funds with the county treasurer. Interest earnings derived from these investments should be divided proportionately between the district ASB Funds.

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

DISTRIBUTION

The monthly county treasurer's report to the district business office will indicate the month's interest distribution for the ASB Fund. An Excel spreadsheet is an excellent way to distribute interest earnings based upon each school's ASB prior month ending fund balance. The distribution is done at the district level.

Schools which have large scholarship or private donation accounts should have funds distributed to these accounts based upon individual account balances. Otherwise, interest earnings are credited to an ASB interest account or to the general ASB operations account of each school.

WASBO ASB PROCEDURES MANUAL	AGENCIES AND GROUPS INTERESTED IN ASB, WITH SOME EXAMPLES	REVISED 11/06
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Federal Level

Courts	Freedom of Speech, Assembly
Internal Revenue Service	Compensation for Advisors/coaches
Department of Agriculture	Pop machines, lunch competition, nutrition
Congress	School Funding
Department of Education	Equity & inclusivity issues

State Level

Department of Labor & Industries	Employment conditions for coaches/advisors
Department of Revenue	Sales taxes, Comp tax, Fundraising Exemptions
State Courts	Broad Issues like the Castle Rock decision
Office of the Governor	School budgets
Department of Ecology	Environmental issues like car washes
Attorney General	Interpreting ASB laws
Legislature	RCW's, Funding, Spending guidelines
Superintendent of Public Instruction	Gender Equity, ASB Budgeting, WAC's
State Board of Education	Student Voice in Policies, WIAA oversight
WA Interscholastic Activities Association	Sports, Debate, Drama, Band, Spirit
State Gambling Commission	Raffles, Bingo, Carnivals
State Auditor	Compliance, record keeping
Secretary of State	Support Groups, Charitable Solicitations
Association of WA School Principals	Educating & Advising Principals
WA Assoc. of Secondary School Principals	Student Leadership Development
WA Activities Coordinator's Assoc.	Educating Advisors
WA Assoc. of School Business Officials	Educating Administrators

Local Level

County Health Department	Concessions, food sales, food handling permits
Department of Transportation	Local parades
Air Pollution Control Authority	Bonfires
Educational Service District	Teacher & Student workshops
School Board	Local Policies
Principal	Monitoring ASB
Associated Student Body	Activities Programs, Finance
School Clubs, Classes, Sports	Projects and Activities
Private ASB	Scholarships, Charities, Charitable Fundraising

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>INVENTORY</p>	<p>REVISED 11/06</p>
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INTRODUCTION

These procedures should be followed for student stores, vending machines and any product sales including fundraisers. **Inventory is also required for sports equipment and uniforms.** Inventory for athletic equipment and uniforms must be performed, at the minimum, on an annual basis by either the coaches or the Athletic Director. Contact your central district office for inventory procedures.

PROCEDURES

A. Order and Receipt of Goods

All merchandise must be ordered on a district ASB purchase order or by an ASB purchasing card. See the Purchasing section for details. For internal control, and educational purposes, the estimated value of inventory should be included in building the ASB budget.

When merchandise is received, a comparison should be made between the items received and the packing slip or invoice, noting differences in quantity, color or size and any damage. Forward signed and dated invoice payment authorization, noting any discrepancies, to the central business office immediately for payment.

B. Security

School inventory should be stored in a locked, secured area immediately upon receipt. Do not leave the inventory unattended when the storage area is unlocked.

Only a limited number of people should have keys to the inventory storage area. Designated persons assigned keys to the storage area cannot hand over the keys to anyone for any reason.

If designated people who had responsibility for keys and combinations leave the district, locks should be changed in areas with a high turnover of product.

C. Reconciliation

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

<p style="text-align: center;">WASBO ASB PROCEDURES MANUAL</p>	<p style="text-align: center;">INVENTORY</p>	<p style="text-align: center;">REVISED 11/06</p>
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2. Complete an Inventory Reconciliation Form (Attachment A).

- Start with beginning inventory, add purchases made during the month (from vendor invoices), and deduct ending inventory. This figure should represent the quantity of items sold. To reconcile the quantity sold to actual cash deposits, extend the quantity sold by the selling price. This total figure should equal the cash deposited.
- All differences must be explained in writing and signed in ink.
- Copies of all inventory forms should be submitted to the district ASB accounting department for review at the end of each physical inventory, with originals retained at the building site.
- If the inventory is for a fundraiser, the original monthly inventory reconciliation should be kept with the final fundraising reconciliation in the club's fundraiser file.

SURPLUS INVENTORY

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

MONTH/YEAR _____

[illegible]

EXPLANATION OF OVER/(SHORT):

DEPOSITS	DATE	AMOUNT
TOTAL		\$

finsvcs102098

Resources for Parent Support Groups

Guidestar- *National Data base of nonprofit organizations*

Connecting people with nonprofit information since 1994, GuideStar offers basic, in-depth, and customized data services on almost 1 million U.S. nonprofits.

<http://www.guidestar.org/>

Independent Sector

A coalition of leading non-profits, foundations, and corporations strengthening not for profit initiative, philanthropy, and citizen action

<http://www.independentsector.org/>

Charity Navigator- *Your guide to intelligent giving*

America's premiere independent charity evaluator works to advance a more efficient and responsive philanthropic marketplace by evaluating the financial health of America's largest charities.

<http://www.charitynavigator.org>

Internet Nonprofit Center- *Information for and about nonprofits*

The Internet Nonprofit Center is a project of [The Evergreen State Society](#) based in Seattle, Washington, USA. The Internet Nonprofit Center is the home of the [Nonprofit FAQ](#). The FAQ is based on "frequently asked questions" - and their answers - drawn from the 'Nonprofit' email discussion forum (see <http://www.rain.org/mailman/listinfo/nonprofit>) and other online resources. Its editor is Putnam Barber

<http://www.nonprofit-info.org>

Internal Revenue Service

See form 1023 for application, and 990 to report income/expenses

<http://www.irs.gov/>

Secretary of State

Washington State laws (WAC/RCWs) regarding charitable solicitations and trusts.

<http://www.secstate.wa.gov/charities/>

Washington State PTA- *Every child. One voice*

We are people of all ages improving the education, safety, and health of children. Join us in building a better world for children.

<http://www.wastatepta.org/>

Washington Association of School Business Officials

Check for ASB rules

<http://www.wasbo.org/>

Washington Interscholastic Activities Association

Check for athletic and activities rules

<http://www.wiaa.com/>

WASBO ASB PROCEDURES MANUAL	PRIVATE MONEY	REVISED 11/06
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INTRODUCTION

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

A revision to RCW 28A.325.030 during the 2000 legislative session amended the statute to permit student groups **in their private capacity** to conduct fundraising activities, including soliciting donations, for charitable purposes. The new law became effective June 8, 2000. If certain conditions are met these funds are considered **nonassociated** student body funds (WAC 392-138-010) and are not public money under section 7, article VIII of the state constitution.

DISTRICT POLICY

Districts must have a school board policy in place identifying activities and controls **before** students may conduct fundraising activities for private purposes. The policy and procedures should establish specific criteria to be met in the examination, evaluation and acceptance of private money and must include provisions to ensure appropriate accountability for these funds.

PROCEDURES

1. The building principal must review and approve the request for charitable fundraising in writing.
2. It is desirable that the school contacts the central business office prior to collecting any contributions in order to review district policy, procedures, and required receipting and inventory controls.
3. Revenue and expenditures for ASB private money **must** be held in private money accounts 600(0) series within the ASB fund or a trust fund of the district.
4. The charitable fundraiser must be approved by the student council and recorded in the minutes if the fundraiser is deposited into the private money 600(0) series.
5. Complete a fundraising request form with the necessary documentation recorded.
6. Funds are to be disbursed for the pre-approved and pre-determined purpose determined by the student group conducting the fundraising activity.
7. If conditions are not followed, the money becomes ASB public money and cannot be disbursed for private purposes.
8. It is suggested that charitable fundraising be limited to a period of not more than two weeks. Coin drives may have a maximum duration of three to four days to limit the work involved in counting and deposit.

WASBO ASB PROCEDURES MANUAL	PRIVATE MONEY	REVISED 11/06
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Examples of Charitable Fundraisers:

- to fund scholarships and student exchange programs
- assist families whose homes have been destroyed
- support bonafide charitable organizations
- to fund community projects

ADVERTISING THE EVENT

Prior to the collection of any nonassociated student body private money, notice must be given to potential customers identifying the intended use of the proceeds. The notice shall also state that the proceeds are non-associated student body funds to be held in trust by the school district exclusively for the intended purpose.

RAISING ENOUGH MONEY

Extreme care should be given in the planning stages to ensure a profitable event. When doing a product sales or sponsoring an event for a charitable cause, there is a risk in not raising enough funds to cover the cost of the activity. This can be problematic since district funds CANNOT be used to finance the event.

FUNDRAISING FOR NONPROFIT ORGANIZATIONS

There are many nonprofit organizations that have a long-standing history of using students and class time to raise funds for their cause. Although many of these groups exist for truly good causes, districts need to review the activities and determine if they are consistent with the district mission and policies. It is recommended that charitable fundraising be done outside of the class day.

ACCEPTING CHECKS

Customers and donors may choose to write checks for their purchase or donation. Districts must make sure all checks have cleared before remitting proceeds to the charitable cause. Checks that are returned as “non sufficient funds” must be deducted from the amount available. Sometimes a business will match an employee’s donation. These checks may not come in for quite awhile, but when they do, they too, must be processed in the same manner as the other donations.

TRUST FUNDS vs ASB 600(0) ACCOUNTS

WASBO ASB PROCEDURES MANUAL	PRIVATE MONEY	REVISED 11/06
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Districts have the option to account for charitable funds in a District Trust fund or in the 600(0) series of the ASB fund. Districts using the 600(0) series of the ASB fund should be aware that the account(s) must be budgeted and approved by the student council. In general, trust funds are the preferred mechanism for handling charitable funds since there is no budgetary requirement. Funds held for more than one year are most appropriately placed in a District Trust fund.

DISBURSEMENT

Expenses of the fundraiser must not exceed the revenue collected. The student council should initially approve the charitable fundraiser, but since charitable fundraising is conducted in the students' private capacity, there is no need for student council authorization for disbursement. Documentation for the disbursement must be sent to the central office Accounts Payable department. A warrant is processed for the remaining balance and sent to the intended recipient.

PRIZES, COMMISSIONS, INCENTIVES

Districts should consider whether prizes, commissions, and incentives will be permitted in conjunction with charitable fundraising. Some districts have taken the approach that student involvement in these types of events should be the result of the student's desire to participate in a good cause, not because they stand to gain personally.

REIMBURSEMENT

The school district shall be compensated for its **direct** costs in providing services to these funds.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

PTA and PTSA are proprietary names and are registered service marks. (This is the same legal status as a trademark, but is the designation used for services). Groups may only use “PTA/PTSA” if they are registered with the National Congress of Parents and Teachers and the Washington State PTA. PTO’s are not part of the National Congress of Parents and Teachers or the Washington State PTA.

A PTA or PTO is not a “school-related organization.” Each PTA and PTO is a local, self-governing, nonprofit (and usually, tax-exempt) membership association with their own set of bylaws, elected officers and membership. PTAs and PTO’s pass an annual budget and are subject to the Articles of Incorporation and the Bylaws, but PTAs are also subject to the Washington State PTA to which they pay membership dues. PTO’s also have membership dues, but usually they remain at the local PTO level. PTAs and PTO’s are encouraged to obtain 501 (C) 3 status and must carry liability insurance.

Washington State PTA offers assistance to local units. Publications such as *Washington State PTA Money Matters* and *PTA and the Law* outline the requirements for the proper handling of PTA funds and how PTAs operate. PTO’s can also benefit from these publications as they help direct volunteer organizations with state and federal rules which affect private, nonprofit, tax-exempt organizations.

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

If the PTA or PTO holds a fundraising activity at a school, on or off school district property, or involving students, **and** is conducted at the **direction or under the supervision of the PTA or PTO**, the money belongs to the PTA or PTO. See the Washington State PTA publication, *PTA and the Law*, for further clarification.

PROCEDURES

In order for these funds to belong to the PTA or PTO, **the entire activity must have been conducted at the direction and/or supervision of the PTA or PTO**. This means that the PTA or PTO must be clearly in charge of the activity, including advertising the activity.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p>REVISED 11/06</p>
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To determine if the PTA or PTO directed or supervised the activity, **all** of the following criteria are used:

1. If there was a contract involved, **the PTA or PTO must have signed the contract in accordance with their bylaws.** If someone else (i.e., a school district representative) signed the contract, then the activity is not a PTA or PTO activity.
2. The PTA or PTO must have been involved in the creation and planning of the activity, as well as the implementation, operation and management of the activity. It must also:
 - provide the majority of manpower for the activity through its volunteer members;
 - have a properly structured committee for the activity; and
 - provide insurance for the activity.
3. School district employees should be involved only on their own personal (non staff) time unless the employee's job description requires them to serve in an advisory capacity.
4. The activity must follow PTA or PTO guidelines which may include:
 - approval by the PTA or PTO membership or Executive board; and
 - being a part of their budget.
5. A facility use permit may be required by the school district, in accordance with district policy.
6. Moneys collected from the fundraising activity are not to be counted by school district employees, held in a district facility or school safe, or be deposited into a district bank account. Instead, money is to be counted by the designated PTA/PTO representative in accordance with its rules. It must be deposited into a separate bank account which is operated solely by the PTA or PTO.
7. When students are asked to participate in a PTA or PTO fundraiser, it must be clearly advertised that the activity is a PTA or PTO event. Students are discouraged from collecting money for the PTA or PTO. A contract between the PTA or PTO and the ASB is advisable when students are asked to work a PTA or PTO event, because it clearly defines the responsibility and distribution of the funds.
8. By Washington State PTA rules, local PTA chapters are not allowed to sponsor student athletic contests.

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

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>OUTSIDE SCHOOL SUPPORT PTA/PTSA/PTO ACTIVITIES</p>	<p>REVISED 11/06</p>
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Donations:

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

Non Profit Bulk Mailings:

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

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

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

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

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>PURCHASING</p>	<p>REVISED 11/06</p>
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INTRODUCTION

Regardless of the purchasing process employed by school districts, the following requirements must be met: a) the confirmation of budget capacity; b) the acquisition of the ASB governing body's approval prior to a commitment to purchase; and c) state and district bid law requirements. These procedures outline issuance of purchase orders at the school level and at the district level recognizing that specific procedures may vary from district to district.

PROCEDURES

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

1. Determine budget capacity.
- 2 . Acquire the ASB governing body's approval prior to a commitment to purchase.
- 3 . Prepare a requisition and/or purchase order.
- 4 . Receive approval signatures.

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

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

Contact your central office for further district purchasing procedures.

WASBO ASB PROCEDURES MANUAL	RECORDS RETENTION	REVISED 11/06
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INTRODUCTION

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

PROCEDURES

The following schedule is a condensed version of the State Approved Retention Schedule. The entire Schedule is in the *Records Management Manual for School Districts* published by the State of Washington, Division of Archives and Records Management.

Records Manual Series Title & Description	Secondary Description	Retention Primary Copy
Athletics	Eligibility Records	3 Years
Banking Records	Canceled Checks	6 Years
	Check Registers	6 Years
	Deposit Slips	6 Years
	Bank Statements	6 Years
Budget		Permanent
Budget Work Papers		Current and Prior Year
Cash Receipts Transmittals – Internal		3 Years
Club Constitutions		Permanent
Constitution and Bylaws		Permanent
Contracts/Agreements		Termination Plus 6 Years
Employee Reimbursement Forms		Current Year and Prior Year
Expenditure/Balancing Reports		Current Year and Prior Year
General Ledger		6 Years
Historical Materials	Trophies, Banners etc	Permanent
Imprest Reconciliation Forms		3 Years
Inventory Reconciliations	Student Store	3 Years
	Fundraisers	3 Years
	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)		Current Year and Prior Year
Student Fee/Fine Statements		6 Years
Transmittals with Z-tapes		3 Years

WASBO ASB PROCEDURES MANUAL	RECORDS RETENTION	REVISED 11/06
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STORAGE

1. Complete a transmittal request, and after approval of the Regional Archivist, send the documents to him/her for retention. Keeping a record of all shipments made is essential. This is a preferred method since storage is done in accordance with the State.
2. Continue to retain records in a permanent storage area. Care should be taken to store information in accordance with requirements (i.e. microfiche, vaults, etc.)

DISPOSITION

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

The State Retention Manual may be downloaded at:

[www.secstate.wa.gov/archives/pdf/School Districts March 2003](http://www.secstate.wa.gov/archives/pdf/School_Districts_March_2003)

ELECTRONIC MAIL

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

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

WASBO ASB PROCEDURES MANUAL	RECORDS RETENTION	REVISED 11/06
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E-mail messages which are usually administrative materials with no retention value:

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

See E-mail Guidelines on-line at Archives website:

<http://www.secstate.wa.gov/archives/doc/E-mailGuidelines.doc>

WASBO ASB PROCEDURES MANUAL	REFUNDS	REVISED 11/06
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INTRODUCTION

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

PROCEDURE

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

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

Refunds for receipted checks should not be issued until sufficient time has passed to ensure the check has cleared the bank.

WASBO ASB PROCEDURES MANUAL	ASB RESOURCES	REVISED 11/06
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ASB Resources

- Washington Interscholastic Activities Association: www.wiaa.com for an eight page publication on ASB rules, under *School info*.
- State Auditor's Office: www.sao.wa.gov for school district audit reports and fraud findings.
- Washington Association of School Business Officials: www.wasbo.org to download the **ASB Procedures Manual**, **Activity Coordinator's** and the **Fund Raising Guides**.
- Association of Fund Raising Distributors and Suppliers www.afrds.org for tips on fund raising.
- All state agencies: www.access.wa.gov
- Internal Revenue Service: www.irs.gov for federal tax information.
- Office of Superintendent of Public Instruction: www.k12.wa.us/safs for the accounting information and the WAC's.

Questions???

✓ *Check first with your school district business office...*

<i>Office of the Superintendent of Public Instruction (OSPI)</i>	<i>360-725-6000</i>
<i>Washington Association of School Business Officials (WASBO)</i>	<i>360-528-2025</i>
<i>Washington State Gambling Commission</i>	<i>360-486-3440</i>
<i>Washington State Auditor's Office (SAO)</i>	<i>509-662-0463</i>
<i>Washington State Department of Revenue (DOR)</i>	<i>360-486-2111</i>
<i>Association of Washington School Principals (AWSP)</i>	<i>360-357-7951</i>
<i>Washington Interscholastic Activities Association (WIAA)</i>	<i>425-687-8585</i>
<i>Washington Association of Student Councils (WASC)</i>	<i>360-497-5323</i>

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>RESTRICTIONS ON THE USE OF PUBLIC FUNDS</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

PROCEDURES

Some particular restrictions that cause the most confusion are:

- ASB funds can only be used for legitimate activities of the Associated Student Body.
- Student body funds cannot be used for any personal or private use.
- They cannot be used for anything under the general heading of gifts, including charitable donations, scholarship or student exchange.

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

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

- Items given to individuals should be of nominal value. For example, a letter jacket or pen and pencil set would not be allowed, but an inexpensive pin, plaque, trophy, or athletic sew-on letter would be allowed since they have a nominal value and no functional use or value except to the person receiving the award.
- Allowable items cannot be of more than nominal value. For example, a plaque is not considered a gift if it is within reasonable cost for such an item. The determination of “nominal value” is admittedly subjective and a definite dollar amount cannot be set. This determination will be left to the judgment of the ASB administrator in conjunction with the school district policy. Cash awards and cash equivalents such as gift certificates are not allowed under the above RCW’s.

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>RESTRICTIONS ON THE USE OF PUBLIC FUNDS</p>	<p>REVISED 11/06</p>
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- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it is not considered a gift. For example, sweaters for Pep Club can be purchased for use during the club activities; however, the individual cannot retain them.

It is also legal to give prizes in a raffle designed to raise funds for the student body, provided the money collected is at least as much as the value of the prize(s) being raffled. There are specific requirements that must be followed in holding a raffle per the Washington State Gambling Commission. (See Fundraising Section.)

Some examples of payments that have been determined to be gifts and **NOT ALLOWED** are as follows:

- An appreciation lunch was given to volunteer workers. This is either a payment for their services in which case they cease to be volunteers and have received a salary, or it is a gift. The exception to this is providing light lunches or refreshments during or near the time the volunteer services are provided. The district's policies for such light refreshments must be met.
- Flowers that were purchased for someone in the hospital or convalescing.
- Food or clothing that was purchased for a needy family. Nonassociated student body funds raised by students in their private capacities may be used for such purposes provided they are permitted by district policy. (See Private Money section.)
- Refreshments purchased for teacher or staff (non-student) meetings.

The use of ASB money for curricular activities is strictly prohibited. ASB money can only be used for optional, noncredit extracurricular events (activities) of the district (RCW 28A.325.010).

XXX High School
ASB Executive Cabinet/Council Meeting Agenda
Date _____

I. Call to Order

Time _____ School _____

II. Roll call

(Example of Office & Officer Names)

ASB Advisor	
ASB Advisor	
President	
Vice President	
Secretary	
Treasurer	
Class Officer	
Class Officer	
Class Officer	
Club Representative	
Homeroom Representative	
Homeroom Representative	
Interhigh Representative	
Senator	
Social organizer	
Alternate officer	
PTSA Representative	

III. Approval of Agenda (Review Agenda)

IV. Last Meeting Minutes (ASB Secretary reads the minutes – approved as read or amended)

V. Unfinished Business

1. Officers/Committee Reports

Report	Notes
Calendar	
Treasurer Report	
Senator Report	
Student Council	
Class Rep	
InterHigh Rep	
PTSA Rep	

VI. New Business

1. **Consent agenda** (Items on the consent agenda are approved as a group, and reflect those transactions made by individual groups or clubs who have been given control over their own budgets and are spending within their budgets. If there are questions or concerns about individual items on the consent agenda, it will be removed and treated as a separate case.)

Item	Requestor	Amount	Budget	Purpose

	Motion	Second	Action
Approval of Consent Agenda			

2. **Individual Items for discussion**

Item	Requestor	Amount	Budget	Purpose	Request attached	Specific motion	Action

VII. Program/Announcements

VIII. Adjournment (Time_____)

ASB Secretary

Print Name

Attachments:

Secretary's Worksheet Meeting Minutes

I. Meeting of _____

Date: _____ Time: _____ Place: _____

Presiding Officer: _____

Members present: _____

Members absent: _____

Guests present: _____

II. Minutes of previous meeting ____ approved, ____ as amended, ____ not approved

III. Treasurer's report: _____

IV. Officers' report: _____

V. Committee Reports:

Committee: _____

Presented by: _____ written report (attached), _____ verbal: Recommendation: _____

Committee: _____

Presented by: _____ written report (attached), _____ verbal: Recommendation: _____

Committee: _____

Presented by: _____ written report (attached), _____ verbal: Recommendation: _____

VI. Old Business

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

VII. New Business

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

VIII. Announcements: _____

IX. Adjourned at: _____

Student Secretary's signature: _____ Advisor's signature _____

<p>WASBO ASB PROCEDURES MANUAL</p>	<p>STUDENT INVOLVEMENT</p>	<p>REVISED 11/06</p>
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INTRODUCTION

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

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

RESPONSIBILITIES

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

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

SAMPLE CONSTITUTION AND BYLAWS OF THE ASSOCIATED STUDENT BODY

An Associated Student Body shall be formed in each school within the district whenever one or more students in that school engage in money-raising activities with the approval and at the direction or under the supervision of the district. An Associated Student Body shall be a formal organization of students, including sub-components or affiliated student groups, and each Associated Student Body program to the board of directors for approval. All property and money acquired by Associated Student Bodies shall be district funds and shall be deposited and disbursed from the Associated Student Body program fund.

CONSTITUTION OF THE STUDENT BODY OF _____ SCHOOL

WASBO ASB PROCEDURES MANUAL	STUDENT INVOLVEMENT	REVISED 11/06
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Preamble

We, the students of _____ High School, with equal representation, respect, value and recognition of all students and staff, and for the promotion of good government, good sportsmanship, student activities, and the general welfare of the students of _____ High School, establish this Constitution of the Student Body of _____ High School.

Article 1. Name of Organization/Mascot & Colors

Section A. It is resolved that the name of this organization shall be the Associated Student Body of _____ High School.

Section B. The name of the mascot for all extra curricular activities shall be the _____.

Section C. The school colors shall be _____, _____, and _____.

Article 2. Purpose

The principle purpose of this organization shall be:

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

Section B. To increase student involvement in school management.

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

Section D. To promote mutual respect and communication.

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

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

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

Article 3. The Student Council shall have powers to:

Section A. Help make rules and/or guidelines for the betterment of the school, its life, or its interests. For example:

- Student Council
- Social Activities.
- Assemblies.
- Preservation of school and personal property.

Section B. Grant charters to clubs and organizations.

Section C. Investigate and report on matters referred to it by the student body or faculty.

Section D. Approve all student body financing and spending.

Section E. The powers of the Council are delegated to it by the principal, who shall have the power to veto any measure adopted by the council, if he/she feels the measure unreasonable, unsafe, or in violation of the Washington State Code, school policies, or law.

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Article 4. Membership

Section A. The student body of the _____ High School shall consist of all the students from the ninth, tenth, eleventh and twelfth grades and the members of the faculty of those grades.

Section B. The Student Council shall be comprised of _____ executive members plus class representatives, homeroom representatives, one faculty member [list others]

Section C. The Executive Council shall consist of the following:

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

Article 5. Duties of Student Council Members

Section A. Duties of the ASB President

1. Enforce the Constitution.
2. Veto an issue with reason.
3. Receive committee reports.
4. Appoint committees.
5. Be a rep. at school related community functions.
6. Be a non-voting member at Student council meeting, except in the event of breaking a tie vote.

Section B. Duties of the ASB Vice President

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

Section C. Duties of the ASB Secretary

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

Section D. Duties of the ASB Treasurer:

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

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Section E. Duties of Homeroom Representatives:

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

Section A. Major Officers:

1. President (elected)
2. Vice President (elected)
3. Treasurer(s) (appointed)
4. Secretary (elected)
- 5.

Section B. Intermediate Offices:

1. Class Officers
2. Interhigh representative
- 3.

Section C. Minor Offices:

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

Section D. A major officer may not hold an intermediate office, but may hold one minor office.

Section E. An intermediate officer may not hold a major office but may hold two minor offices.

Section F. A student may not hold three minor offices.

Article 7. Eligibility of Student Council Members

Section A. All Student Council members must have and maintain a cumulative _____ grade point average.

Section B. Requirements for all Student Council Members during their period of service shall be:

Section 1. President, Vice President, Secretary and Treasurer must be Juniors or Seniors while holding the office.

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Section C. A student must have been in attendance no less than 85% of the school year during the year he/she chooses to run for an office. Attendance requirement may be waived for certain specific conditions. Attendance at student council meetings is required. If absent, a substitute should be appointed.

Article 8. Jurisdiction over Vacant Offices

Section A. Any officer or member of Student Council missing three or more meetings without a reasonable and acceptable excuse may be suspended from the Council. Due process will be observed as related to Student Rights and Responsibilities.

Section B. Any student who drops below the required GPA shall be suspended from the office or position. Due process will be observed as related to Student Rights and Responsibilities.

Section C. In the event of permanent vacancies in offices:

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

Section 1. Intermediate and minor officers will be re-elected by the group they represent.

Article 9. ASB Card

Section A. The cost of the ASB card will be determined by the finance committee, and approved by the School Board.

Article 10. Voting

Section A. Each member of the student council is allowed one vote for the office/organization he/she represents.

Section B. A person may represent only one organization at student council.

Section C. Any student may attend a student council meeting (with teacher's permission prior to the meeting) but may not vote unless a member.

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Article 11. Meetings

Section A. The Executive Council will meet prior to every Student Council meeting to plan the agenda. All persons must request a place on the agenda at that time. Agendas will be given to all members at least two days prior to the meeting.

Section B. All Homeroom Representatives will hold a meeting before the scheduled student council meeting in order to gather input for the next meeting to report on that meeting.

Article 12. Elections

Section A. All ASB officers shall be for a twelve month period beginning the day of inauguration and continuing to the next inauguration.

Section B. Any student who wishes to run for an office may do by filing a declaration of candidacy with the ASB Advisor.

Section C. Appointed officers include:

1. Treasurer is chosen by the faculty and confirmed by the principal.

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

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

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

Section J. Voting for officers will be held on _____.

Article 13. Amendments to student body constitution.

Section A. A petition for an amendment must be signed by one-third of the student body and presented to the council for approval in the form of an amendment. A copy of the petition shall be presented to the Principal.

Section B. The amendment must be visibly posted for one week around campus.

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

Signatures of Intended Members/Date Signed

Signature of President of District Board of Directors/Date Signed

SAMPLE CONSTITUTION AND BYLAWS OF AN ASB CLUB

CONSTITUTION OF THE _____ CLUB OF _____ SCHOOL

Preamble

We, the students, for the promotion of good government, good sportsmanship, student activities, and the general welfare of the students of _____ High School, establish this Constitution of the _____ Club.

Article 1. Name of Organization

Section A. It is resolved that the name of this organization shall be the _____ Club of _____ High School.

Article 2. Purpose

The purposes of this organization shall be to:

Section A.

1. To create
2. To achieve

Section B.

- 1.
- 2.

Article 3. Membership

Section A. Membership in _____ Club is established by

Section B. Membership in _____ Club is maintained by

Article 4. Duties

Section A. Duties of _____ Club

1. To create

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2. To assist
3. To achieve
4. To organize
5. To attend
6. To support
7. To raise funds for

Article 5. Eligibility

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

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

Article 6. Amendments

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

Adopted on this _____ day of _____, 20____.

By:

Approved by:

WASBO ASB PROCEDURES MANUAL	STUDENT STORES	REVISED 1/08
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INTRODUCTION

Student stores are traditionally a component of the CTE department and are the lab portion of the advanced marketing classes. It is important, however, that the student store enterprise work hand in hand with the ASB since the account operates under the umbrella of ASB law. Successful stores can and should be a great source of revenue for the ASB as well. Keep in mind that at large 3A or 4A high schools, total revenue for stores should range in the \$50,000-\$100,000 range, with at least a 40% profit margin. This then yields profits in the \$20,000-\$40,000 range which is more than enough to fund the needs of the DECA program, upgrades to the store, and provide additional revenue for the general ASB and special ASB projects.

In addition, it is also imperative that the store maintain a positive working relationship with the district's food service provider. It is recommended that student stores purchase items from the district's food service program as well as other vendors. Vending, the student store, and the food service program should compliment each other; not be a cause of antagonism and resentment. As part of the leadership aspect of the store, students should be involved in the decision making as to healthy food choices, vendors, what they think students will purchase, and the price of those items.

A well run student store should be more than a place where students can purchase a snack. It should become a part of the cultural backbone of the school; a place where all students and staff feel welcome and comfortable.

Be sure to check with your Central Office regarding how to work with your district's food service program and the guidelines for the district's healthy nutrition policy and procedures.

PROCEDURES

A. SUPERVISION OF WORKERS

1. A student store must have **adult supervision** when in operation.
2. A student manager should select and schedule all student workers which is reviewed and monitored by an adult supervisor. The adult should review all written policies for handling money (cash and checks) with the designated students to ensure good internal controls and reconciliation at the end of a shift.
3. A minimum of two people should be present when the student store is operating.

WASBO ASB PROCEDURES MANUAL	STUDENT STORES	REVISED 1/08
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4. The number of student workers should be limited to allow for proper supervision and control.
5. Student workers are not allowed to eat or drink while working in the store.
6. Student workers must have segregated duties in order to have the necessary accounting controls and efficiency.
7. Specific duties:
 - One person should take the customer's order, receive the cash due for the purchase, and provide the appropriate change.
 - The second person should retrieve the product from the shelf, verify the price with the cashier, and deliver the product to the customer.
8. The person who is responsible for cashier duties:
 - Receive the correct amount of money from the customer for the purchases.
 - Count the money received from the customer and return the necessary change before placing any money received into the cash drawer.
9. If hot and cold food is being sold, all workers must have a Food Worker's Card in compliance with the local health department regulations.

B. STUDENT STORE SECURITY

1. Student store operations should only take place in a secure surrounding (an office, secured room, etc.) where customers are unable to reach money or merchandise or easily walk behind the counter.
2. The adult supervisor is to observe the operation at all times.
3. All student stores should use cash registers or other accounting methods, such as an electronic point of sale program. Records must be maintained to reconcile receipts.
4. Cash boxes are not acceptable due to risk and lack of inventory controls.
5. Student workers should be identified by entering a password when logging on to a cash register or point of sale program prior to their shift. The logon ties transactions to an individual. Passwords should be controlled by someone that does not have access to the system. Passwords should not be easily obtainable, i.e. do not use easily identifiable passwords such as names.
6. Money should NOT be left exposed at any time, except when receiving payment or giving change to the customer.
7. All money must be stored in a secure place at then end of each shift.
8. At closing time, all money (cash receipts and change fund) must be given to the ASB Bookkeeper, or designated representative, who should verify and receipt the money received.

WASBO ASB PROCEDURES MANUAL	STUDENT STORES	REVISED 1/08
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9. The student store must be locked when not open for business. When it is open, only designated workers and/or adult supervisors are to be behind the counter.
10. Designated workers are not to leave the store unattended at any time while open for business. In case of emergency, the adult supervisor should secure the store before leaving the premises.
11. Only the adult supervisor and school management will have keys to the student store.
12. If the student store is opened after school hours the monies collected must be secured in a locked safe.
13. It is recommended that video surveillance cameras be installed for additional security.

C. CASH HANDLING

1. Cash registers or an electronic point of sale program are recommended to track purchases and for inventory control.
2. Sales are to take place only when the store is open for business.
3. Receipt correct mode of payment – cash or check.
4. No sales are to be made on credit.
5. All sales must be rung up on the register at the time of sale.
6. If checks are accepted, they are to be endorsed immediately upon receipt. Checks are to be for the purchase price only ~ not more or less than the posted purchase price.
7. The adult store supervisor must document all returns at the time of the transaction.
8. The adult store supervisor must document all “over rings” at the time of the transaction. Cash in the store register or cash box is not to be used for personal convenience (i.e. make change or cash a check when no sale has been made.)
9. No employee should have free merchandise.
10. If a store employee is going to purchase a store item, they must do so at the end of their shift and another employee must transact the sale.
11. No cash should be kept in the student store when the store is not in operation.
12. The ASB Bookkeeper or Secretary, upon receiving the cash receipts from the student store should:
 - Count the cash receipts in the presence of the person submitting the cash.
 - Complete a pre-numbered cash receipt for the cash received in accordance with general ASB policy. (See the *Cash Handling* section.)
 - Deposit the cash receipts immediately, in accordance with the general ASB policy, or place them in the school safe until the deposit is made.

WASBO ASB PROCEDURES MANUAL	STUDENT STORES	REVISED 1/08
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13. A minimum of two people, including the shift cashier, will count all cash at the end of each shift. The adult supervisor should oversee the cash counting.
 - After the cash has been counted, a reconciliation form must be completed and signed by the students who counted the cash and the adult supervisor.
14. The change fund in the cash register is to be returned to the ASB Bookkeeper or Secretary when the store is not in operation to be stored in the school safe.
15. A change fund for the student store is to be issued from the ASB's General Ledger "200" account with a Purchase Order. The change fund is not obtained by holding back cash receipts from deposits. Do not reimburse a change fund.
16. The completed reconciliation form, the ASB pre-numbered receipt received from the ASB Bookkeeper or Secretary, and the cash receipt tape (or report) for the shift should be retained in the permanent file of the student store.

D. INVENTORY and PERMANENT RECORDS

The student manager with adult supervision should always complete a physical hand count of the inventory before adding new inventory. This should tie to the internal controls in place with a point of sale program prior to adding new items. At the minimum this should be done once a month.

Student store accounting records are public records and are to be retained according to the State guidelines for records retention. For further information refer to the *Records Retention* and *Inventory* sections.

Student Stores

- ❑ Review the written policies for handling money (cash or checks) with the all who are participating in the store operation.
- ❑ Do not sign contracts with vendors without prior authorization. Usually contracts must be signed by the Business Department at the District Office and acknowledged by the school board.
- ❑ Request and have approval for ASB funds PRIOR to making a purchase. Plan ahead. Do not purchase anything with your own money without prior approval. Do not use cash from the store to buy any additional items.
- ❑ All activities should be requested and approved PRIOR to starting your store.
- ❑ The store operation must use a cash register, or another accounting method, and records kept to reconcile receipts. Do not make up your own receipts; you must use a pre-approved school format.
- ❑ Keep an inventory of all items. Check your inventory vs. receipts regularly. The reconciliation must show movement of product vs cash receipts. Must balance. All money over the starting (authorized) change fund must be deposited daily. The State Auditor will definitely ask for this paperwork.
- ❑ Do not cash checks for more than the purchase price. Do not allow credit for purchases.
- ❑ Always have more than one person working in the store during a shift.
- ❑ Advise the financial office when you receive items ordered via email, fax, or in person by submitting a copy of the packing list or invoice. Vendors get paid this way.
- ❑ When you receive a bill from a vendor, approve it (or correct it) and send it on immediately.
- ❑ Student store must comply with all County *Food Handler* rules.
- ❑ Principal must ensure qualified staff train students in good business procedures.
- ❑ If in doubt- ask questions. Don't assume! Call the Activities Director, ASB Secretary or Business Office with your questions.

WASBO ASB PROCEDURES MANUAL	TICKET SALES	REVISED 11/06
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INTRODUCTION

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

PROCEDURES

A. Safeguarding Tickets

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

B. Use Pre-numbered Tickets

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

C. Issue Tickets

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

D. Ticket Sales and Admissions

- It is recommended that two individuals control admissions. One collects money and issues tickets, the other individual collect and tears tickets.
- Tickets must be sold in number sequence.
- The ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Tearing prevents tickets from

being reused and the numbered half of the ticket provides a way to reconcile receipts.

E. Daily Sales Report

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

F. Completion of Event

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

Category/Color _____
(Use one ticket log per category i.e. adult, student, senior citizen, red, blue, green)

100

TICKET SALES
ATTACHMENT A

Daily Ticket Sales Form

SCHOOL _____ EVENT _____ DATE _____

CASH SUMMARY

ADULT TICKETS:

A. ENDING NUMBER _____

B. BEGINNING NUMBER _____

TOTAL SOLD (A-B + 1) @ _____ = _____

STUDENT TICKETS:

C. ENDING NUMBER _____

D. BEGINNING NUMBER _____

TOTAL SOLD (C-D + 1) @ _____ = _____

OTHERS:

E. ENDING NUMBER _____

F. BEGINNING NUMBER _____

TOTAL SOLD (E-F + 1) @ _____ = _____

TOTAL TICKET VALUE = _____

TOTAL CASH _____

LESS BEGINNING CHANGE FUND _____

NET RECEIPTS _____

OVER _____ SHORT _____

EXPLANATION _____

TICKREPT _____

CHECKS		
\$100.00 X		
50.00 X		
20.00 X		
10.00 X		
5.00 X		
1.00 X		
.50 X		
.25 X		
.10 X		
.05 X		
.01 X		
OTHER		
CASH TOTAL		

TICKET SELLER
SIGNATURE _____

TICKET SALES
ATTACHMENT B

WASBO ASB PROCEDURES MANUAL	TRAVEL	REVISED 11/06
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INTRODUCTION

Travel by district employees shall be consistent with district travel policy and regulation. Payment of claims for travel and expenses shall be consistent with State Law (RCW 42.24 and RCW 28A.320.050).

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

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

PROCEDURES

A. Allowable Expenditures

1. Meals – The student(s) and ASB advisor(s) may elect according to Board policy one of the following methods:
 - Meal Allowance Method: Receipts are not required. Meal allowances will not be higher than the standard per diem rates set by District policy. Higher rates can be given only if there is a written justification of why they are needed, with approval of the ASB advisor and student council representative and submitted to the ASB bookkeeper or secretary for reimbursement.
 - Actual Expense Method: All meal receipts must be submitted for reimbursement.
2. Lodging – The ASB may pay for actual lodging expenditures incurred by student(s), ASB advisor(s) and approved chaperones.
 - All lodging facilities should be contacted in advance to determine if they will accept purchase orders and invoice the district/school for payment or whether they require or offer payment via a travel or procurement card.
 - Advances for lodging can be made only when the lodging facility will not accept purchase orders, travel cards or procurement cards. Itemized receipts must be kept for all lodging expenses.
3. Transportation
 - Private Vehicles – Mileage for private vehicles may be reimbursed at the rate authorized by district policy.
 - Airlines – If air travel is necessary, tickets shall be secured with a school district purchase order, travel card or procurement card. Air fares are not to exceed the cost of a common coach carrier.

WASBO ASB PROCEDURES MANUAL	TRAVEL	REVISED 11/06
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- Buses, taxis, miscellaneous – Receipts are required for buses, taxis, or miscellaneous forms of travel. If a receipt is not available, the employee asking for reimbursement must provide specific written details on what was purchased and the exact cost of each transaction. The employee shall certify that said costs are true expenses of the school district.
4. Miscellaneous Expenses – Other travel expenses may be reimbursed if:
 - They have the approval of the ASB advisor and student council representative.
 - They are necessary expenses of conducting the ASB activity, and
 - A receipt is presented to document the expense.
 5. Chaperones – Travel expenses of accompanying adults (advisors or approved chaperones) are a justifiable and reimbursable expense of the activity, but must have prior student council approval. Reimbursable items follow the guidelines noted above.

B. Travel Advances/Allowances

It is necessary in some cases to issue a travel advance to cover authorized ASB travel expenses. This can be handled through the Advance Travel Checking Account, District Travel Credit Card or Purchase Order, subject to the limitations of the balance in your club account.

1. An ASB Travel Advance Request Form (Attachment A) must be prepared and proper approvals obtained prior to issuing the funds.
2. The ASB advisor(s) and/or student(s) may elect according to Board policy to use the meal allowance method each day or the actual expenses method.
 - If the meal allowance method is elected, no receipts are required. The Travel Advance form (Attachment B) must be prepared acknowledging receipt of the funds by students and staff.
 - If the actual expenses method is elected, all receipts must be kept and turned in at the end of the trip.

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3. End of Trip
 - Receipts must be returned to the central district office within the required period specified by the district. (except for meal allowances – see 3b.)
 - If the advance was in excess of expenses, the ASB advisor must return the excess funds to the central district office to be credited back into the original budget/account code.
4. If the advance was less than expenses, refer to district policy to determine if you are eligible for reimbursement.
5. If meal allowances were used, the Advance Travel List form must be attached.

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INTRODUCTION

District managed vending machines indicate that the district assumes complete control over the operation of the machines by establishing adequate inventory controls, assigning appropriate and competent personnel to the related functions, and providing full accounting of the vending machine transactions. Two major components that must be addressed to effectively manage the vending machines are the physical and accounting controls over the inventory and cash derived from product sales. Inventory and cash considerations have been addressed in other sections of the manual. Therefore, this section is not intended to be all encompassing.

PROCEDURES

A. Physical Controls

1. Inventory – To summarize physical controls over product inventory, the district shall ensure that:
 - Responsibility and accountability has been delegated and is monitored by the building administrator.
 - Access to the inventory should be limited to an individual, who is accountable and an alternate as designated by the building administrator.
 - Keys to the inventory storage area shall be accounted for and signed out to the person with primary responsibility for the inventory.
 - Inventory storage areas shall be locked at all times when not in use.
2. Cash – An understanding of the cash handling section of this manual by all individuals involved in the process is critical. Cash represents the most highly liquid asset of a school district, and as such, is the area most susceptible to fraud. Items to consider are:
 - Each time the vending machine(s) is (are) stocked, the money in the machine shall be emptied. The inventory log and money shall be given to the ASB bookkeeper or secretary.
 - A predetermined amount of cash shall be left in the machine(s) for change making purposes.

B. Accounting Controls

1. Inventory – Unique to vending machine transactions are:
 - Each different inventory unit must be accounted for separately (i.e. soda, candy, etc.)

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- The use of item counters for the vending machines provide a quick count of the transaction totals for a given period. Remember, counters are not absolutely fail proof; counter data must be compared to actual physical inventory counts on a periodic basis to ensure the integrity of the counters.

2. Cash – The building administrator:

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

Additional considerations are:

- Two people shall work together stocking inventory and counting cash. Cash and the inventory log shall be given to the ASB bookkeeper or secretary. He/she will issue a receipt. This receipt shall be retained in the vending machine records.
- Use item counters on vending machines to compare inventory activity to calculated inventory sold. Any significant differences in cash to sales or inventory sold to the counter shall be investigated and adequately documented.
- If a district opts not to use item counters on the vending machines, or if vendors are not able to provide counters on vending machines, it will be necessary to perform manual inventory counts on all machines and storeroom commodities.

C. Sample Forms

1. A sample inventory form has been included for your use. There is also a sample form located at the inventory section of this manual. These forms are meant solely to serve as an example, and are not intended to replace any form that has been prescribed by a district's management.

2. Vending Machine Reconciliation Form:

For this reconciliation to work correctly, the cash must be removed from the vending machine at the same time that the cans or other stock in the machines are counted for the ending inventory. It shall then be receipted by the ASB bookkeeper or secretary and included in receipts for the period being tested (line 8). Attach supporting documentation

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(i.e. a copy of vendor invoice, ASB bookkeeper receipts, physical inventory counts, and documentation for losses/student incentives.)

Instructions:

Line 1 – Beginning inventory must equal the ending inventory recorded on the prior reconciliation worksheet. If no prior reconciliation exists, then an inventory of all products in the storeroom and in the machines must be taken to establish a clean starting point.

Line 2 – Add all pop or other stock purchased and received during the period. This information is obtained from the vending machine inventory log or from the vendor's invoice. Record this information in number of cans or other specific unit of stock, not by case lot.

Line 3 – Subtract the ending inventory, which includes all cans or other items in the storeroom and in the machines as noted on the inventory log.

Line 4 – Subtract all cans or other items damaged or used for student incentives. Attach an explanation of damages or student incentives, which should include an authorizing signature.

Line 5 – This line reflects the projected number of units of product sold during the period.

Line 6 – The selling price per item of stock. The unit selling price shall be the same for all machines selling like items.

Line 7 – Multiply line 5 by line 6 to derive the amount of revenue that should have come in during the period.

Line 8 – Receipts shall include all of the cash collected from the vending machines during the period for which the reconciliation form is being completed (excluding the change fund.) Attach ASB bookkeeping receipts to the reconciliation.

Line 9 – Subtract line 8 from line 7 to compare projected revenues to actual receipts. All significant differences (3% or greater) identified as a result of this calculation shall be thoroughly investigated and documented, with written explanation and appropriate action taken based upon the results of the investigation. Note: If item counters on machines are

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used, a calculation to determine transaction totals for the given period should be done simultaneously with physical inventory reconciliation.

Line 10 – Record number on item counters for all vending machines of like sales amount and items.

Line 11 – Subtract previous months total count from item counters.

Line 12 – Subtract line 11 from line 10 to arrive at total projected number of units sold during the period.

Line 13 – The selling price per item of stock.

Line 14 – Multiply line 12 by line 13 to derive the amount of revenue that should have been collected from the vending machines during the period.

Line 15 – Record the end of month change from previous month's reconciliation.

Line 16 – Record total change in vending machines as of reconciliation date.

Line 17 – Add line 14 to line 15 then subtract line 16 to derive the amount of revenue that should have been deposited.

Line 18 – Subtract line 8 from line 17 to compare projected revenues to actual receipts (see line 9 above). All significant differences (3% or greater) identified as a result of this calculation shall be thoroughly investigated and documented with written explanation and appropriate action taken based upon the results of the investigation. The totals listed on line 9 and line 18 should be very close to matching one another.

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INTRODUCTION

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

PROCEDURES

A. Management of Vending Machines:

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

B. Accounting Controls

1. If possible, it is recommended that item counters be used in the machine(s) as a means to count the number of items sold and a basis for the commission to be received.

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2. The responsibility of district management over the vending machine(s) includes:
 - Review of vendor reports for each machine to validate the commission received.
 - District staff, i.e., the ASB Bookkeeper or Secretary should validate the ID number and the reading on the item counter(s) that are recorded by the vendor's service record or review vendor reports that tie the product sold to the commissions received.
 - The ASB Bookkeeper or Secretary should sign the service record and retain a copy for the ASB school files.
3. The above procedures must be followed:
 - When the machine is installed.
 - At the end of each district reconciliation cycle.
 - When a machine is removed.
 - When the selling price for an item is changed.

C. Vending Machine Receipts

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