

# ASB Procedures Manual

---



Legal and Practical  
Guidance For  
Athletics & Activities

REVISED 10/2018

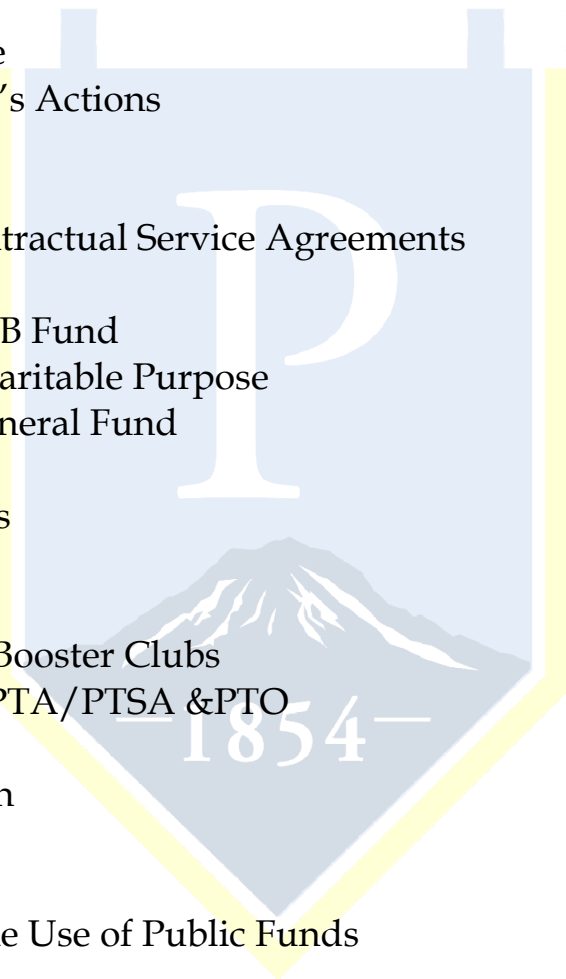
# PUYALLUP SCHOOL DISTRICT

## ASB PROCEDURES MANUAL

### TABLE OF CONTENTS

---

Introduction	
Resources	
Laws - RCW's	
Laws - WAC's	
Accounts Payable	
Board of Director's Actions	
Budgeting	
Cash Handling	
Consultants/Contractual Service Agreements	
Ethics	
Fundraising - ASB Fund	
Fundraising - Charitable Purpose	
Fundraising - General Fund	
Interest Earnings	
Interested Groups	
Internal Controls	
Inventory	
Parent Groups - Booster Clubs	
Parent Groups - PTA/PTSA &PTO	
Purchasing	
Records Retention	
Refunds	
Resale & Surplus	
Restrictions on the Use of Public Funds	
Revolving Funds	
Student Involvement	
Student Stores	
Ticket Sales	
Travel	
Vending Machines	
Vendor Relations	



## INTRODUCTION

The PSD ASB Procedures Manual is originally the work of the WASBO ASB Networking Group Subcommittee and the State Auditors Office, modified for specific process, procedures and policy of the Puyallup School District. The manual provides basic information to be used as a guide by school administrators, bookkeepers, advisors, coaches and other staff working with ASB.

If you have any questions about the content of this manual, please contact the Accounting Department:

### CONTACT NUMBERS:

Heather Larson, Director of Accounting	253-841-8683
Jamie Ledezma, Financial Compliance Accountant	253-841-8621
Amie Tomlinson, Accountant	253-435-6777
Julie Beckman, Business Services Specialist	253-841-8623
Heidi Fraser, Business Services Specialist	253-841-8620
Pam Heath, Business Services Specialist	253-841-8708




 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESOURCES</b></p>	<p><b>REVISED 10/18</b></p>
---	-------------------------	---------------------------------

### **GOVERNMENT AGENCIES:**

Office of the Superintendent of Public Instruction (OSPI)	360-725-6000
Washington Association of School Business Officials (WASBO)	360-528-2025
Washington State Gambling Commission (WSGC)	360-486-3440
Washington State Auditor's Office (SAO)	360-902-0370
Washington State Department of Revenue (DOR)	800-647-7706
Association of Washington School Principals (AWSP)	360-357-7951
Washington Interscholastic Activities Association (WIAA)	425-687-8585
Washington Association of Student Leaders	360-497-5323

### **OTHER ASB RESOURCES:**

- Washington Interscholastic Activities Association: [www.wiaa.com](http://www.wiaa.com) for publication on ASB Fund Guidelines (click on "Publications").
- State Auditor's Office: [www.sao.wa.gov](http://www.sao.wa.gov) for school district audit reports and fraud findings.
- Washington Association of School Business Officials: [www.wasbo.org](http://www.wasbo.org) for additional information on fundraising and ASB policies and procedures.
- Association of Fundraising Distributors and Suppliers [www.aflds.org](http://www.aflds.org) for tips on fund raising.
- All state agencies: [www.access.wa.gov](http://www.access.wa.gov)
- Internal Revenue Service: [www.irs.gov](http://www.irs.gov) for federal tax information.
- Office of Superintendent of Public Instruction: [www.k12.wa.us](http://www.k12.wa.us) - search for accounting information and WACs.

 <b>ASB PROCEDURES MANUAL</b>	<b>LAWS – RCW’s</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------


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.325.050	Associated student body program – Publication of information on school district website.
RCW 43.09.240	Public officers & employees–Duty to account & report–Removal from office–Deposit of collections

**RCW 28A.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,

 <b>ASB PROCEDURES MANUAL</b>	<b>LAWS – RCW's</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------

social, recreational, or athletic nature: PROVIDED, That in so establishing such fee or fees, the district shall adopt regulations for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees.


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

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

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

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

 <b>ASB PROCEDURES MANUAL</b>	<b>LAWS – RCW's</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------

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.


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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – RCW’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------


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.

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

- (1) Each school district that has an associated student body program fund must publish the following information about the fund on its web site:
  - (a) The fund balance at the beginning of the school year;
  - (b) Summary data about expenditures and revenues occurring over the course of the school year; and
  - (c) The fund balance at the end of the school year.
- (2) The information under this section must be published for each associated student body of the district and each account within the associated student body program fund.
- (3) If the school district web site contains separate web sites for schools in the district, the information under this section must be published on the web site of the applicable school of the associated student body.
- (4) No later than August 31, 2014, school districts must publish the information under this section on their web sites for the 2012-13 and 2013-14 school years. School districts must add updated annual information to their web sites by each August 31st, except that school districts are only required to maintain the information on the web site from the previous five years.




 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – RCW's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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


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

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

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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – WAC’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

WAC 392-138-003	Authority.
WAC 392-138-005	Purposes.
WAC 392-138-010	Definitions.
WAC 392-138-011	Formation of associated student bodies required.
WAC 392-138-013	Powers – Authority and policy of board of directors.
WAC 392-138-014	Accounting procedures and records.
WAC 392-138-017	Segregation of public and private moneys.
WAC 392-138-018	Petty cash funds.
WAC 392-138-019	Compliance with bid law required.
WAC 392-138-021	Title to property – Dissolution of associated student body or affiliated group.
WAC 392-138-105	Associated student body public moneys – Fees optional noncredit extracurricular events.
WAC 392-138-110	Associated student body public moneys – Associated student body program budget.
WAC 392-138-115	Associated student body public moneys – Deposit and investment.
WAC 392-138-120	Associated student body public moneys – Imprest bank checking account.
WAC 392-138-125	Associated student body public moneys – Disbursement approval – Total disbursements.
WAC 392-138-130	Associated student body public moneys – League and other joint activities.
WAC 392-138-200	Nonassociated student body private moneys.
WAC 392-138-205	Nonassociated student body private moneys – Deposit and investment.
WAC 392-138-210	Nonassociated student body private moneys – Disbursement approval – Total disbursements.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

### **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 non-associated 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.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

(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.

(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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

(Gifts, conveyances, etc., for scholarship and student aid purposes, receipts and administration), RCW 28A.600.010 (Government of schools, pupils, and employees), RCW 28A.320.040 (Bylaws of board and school government), RCW 28A.400.030 (2) and (3) (Superintendent's duties), RCW 28A.600.040 (Pupils to comply with rules and regulations), RCW 43.09.200 (Local Government Accounting – Uniform system of accounting), RCW 36.22.090 (Warrants of political subdivisions), and chapter 28A.505 RCW (School district budgets);

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


- (i) The identification of those activities which shall constitute the associated student body program;
- (ii) The establishment of an official governing body representing the associated student body;
- (iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body 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:

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

- (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 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



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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 (1) the school district and parent associated student body shall cease carrying any money or account on behalf of or to the credit of the organization, and (2) the records of the organization shall be retained and disposed of in accordance with applicable state law regarding the retention and destruction of public records.

**WAC 392-138-105 Associated student body public 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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS - WAC's</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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**

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

(2) Each associated student body of a charter school, with the guidance of the primary advisor, and at such time as is designated by the charter school's lead administrator, annually shall prepare and submit a financial plan (budget) for support of the associated student body program to the lead administrator or his/her designee for consolidation into a charter school associated student body program fund budget and then present such budget to the charter school board for its review, revision, and approval: Provided, That revisions of the budget submitted by an associated student body and revisions of the budget approved by the charter school board shall first be reviewed by the associated student body and, in the case of an approved budget, shall be subject to the



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – WAC’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

requirements of chapter 392-123 WAC regarding emergency expenditures or budget extensions. The budget as approved shall constitute an appropriation and authorization for the disbursement of funds for the purposes established in the budget.


**WAC 392-138-115 Associated student body public 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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – WAC’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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;
- (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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – WAC’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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;
- (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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>LAWS – WAC’s</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

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.

 <b>ASB PROCEDURES MANUAL</b>	<b>ACCOUNTS PAYABLE</b>	<b>REVISED 10/18</b>
---	-------------------------	--------------------------

## **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.

Procurement cards may be issued on a limited basis for use by district staff for district-approved purchases. Contact the Accounting Department for more information. Procedures and processes have been put in place in order to ensure that audit standards are met.

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

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

RCW 42.24.080

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

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


(2) Certification as to claims of officers and employees of a county, city, district or other municipal corporation or political subdivision, for services rendered, shall be made by the

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>ACCOUNTS PAYABLE</b></p>	<p><b>REVISED 10/18</b></p>
---	--------------------------------	---------------------------------

person charged with preparing and submitting vouchers for payment of services. He or she shall certify that the claim is just, true and unpaid, and that certification shall be part of the voucher.

### **PROCEDURES**

1. The Bookkeeper or Office Manager will verify receipt of items ordered.
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. Bookkeepers/Office Managers must prepare a summary spreadsheet of all invoices approved for payment. Student approval signature must be obtained on the summary sheet prior to forwarding all documents to Accounts Payable.
5. Forward all documents bearing appropriate student and advisor signatures to Accounts Payable for payment through the Accounts Payable system. Accounts Payable checks are run twice per month, on the 15<sup>th</sup> and end of the month.
6. If there is a change in the number 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.
7. Pay only from the original invoice, not from a copy or a "statement".
8. Invoices for goods or services must be paid through Accounts Payable. Never pay vendors directly out of fundraising cash receipts.

 <b>ASB PROCEDURES MANUAL</b>	<b>BOARD OF DIRECTORS' ACTIONS</b>	<b>REVISED 10/18</b>
---	--	--------------------------

## **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.

## **ACTIVITIES**

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

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

 <b>ASB PROCEDURES MANUAL</b>	<b>BOARD OF DIRECTORS' ACTIONS</b>	<b>REVISED 10/18</b>
---	--	--------------------------

### **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.**



 <p>ASB PROCEDURES MANUAL</p>	<h1>BUDGETING</h1>	<p>REVISED 10/18</p>
--	--------------------	--------------------------

## INTRODUCTION

Budgeting is the process of realistically estimating the beginning fund balance and the revenue and expenditures for ASB activities for the coming school year.

Accuracy is important since the approved expenditure budget **cannot be exceeded**.

**Excessive overestimation can be seen as a failure to be good stewards of public moneys.** 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 or Assistant Principal, and the primary advisor.

Preliminary ASB budgets (including forms and supporting documentation) from the individual schools, after Principal's or designee approval, are sent to the district office for review. After the district office approves the preliminary budgets, final forms are prepared, signed and dated by the ASB. The final budget forms are signed and dated by the ASB and sent to the Budget Department 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:

	<h1>BUDGETING</h1>	<p>REVISED 10/18</p>
---	--------------------	--------------------------

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 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 Accounting Department for new account codes.
4. Non-associated 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 non-associated 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.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">BUDGETING</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	--	---

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

B. Activity Budgets (WAC 392-138-110)

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). It is recommended that the fundraiser approval form be utilized to assist in the budget process. (Appendix C- Fundraiser Proposal).

See the following items when developing activity budgets:

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. Contact the Accounting Department for assistance with running an ASB fund balance report.
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.

	<h1>BUDGETING</h1>	<p>REVISED 10/18</p>
---	--------------------	--------------------------

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.

#### 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 or assistant principal, the primary advisor, and documented in the student council minutes.

#### D. Submission to Budget Department

Submit the completed, signed and dated ASB budget to the Budget Department.

Maintain supporting documentation including a brief description of funding sources and expenditures for each activity. This will provide supporting information for the presentation of ASB activities for school board 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.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>CASH HANDLING</b></p>	<p><b>REVISED 10/18</b></p>
---	-----------------------------	---------------------------------

## 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 the Accounting Department.

## INTERNAL CONTROLS

Cash handling involving cash registers, Business Plus cash receipting, 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
- All changes to cash receipting batch proofs must be approved by the school principal or assistant principal.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">CASH HANDLING</h1>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	--	--

- Receipting records shall be maintained for a minimum of 6 years.

## PROCEDURES

### A. Receipt Forms

Official pre-printed, pre-numbered receipt forms must be obtained through the district warehouse. **Generic receipts are not acceptable.** Cash register receipts are acceptable as an alternative to the handwritten receipt.

Items that must be included on receipt:

- Date of transaction.
- From whom money is received.
- Signature of person receiving money.
- Indication of cash and/or check amounts.
- Applicable revenue codes or purpose of receipt.

### 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 Business Plus cash receipting.

- 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:

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h2 style="text-align: center;">CASH HANDLING</h2>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	--	--

- Original to Customer
- Second copy in 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.

### 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. A building administrator must 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. Contact the Accounting Department with any questions.

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 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.)



 <p><b>ASB PROCEDURES MANUAL</b></p>	<h2 style="text-align: center;">CASH HANDLING</h2>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	--	---

- 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.*

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.

### **BUSINESS PLUS COMPUTERIZED RECEIPTS**

Schools are required to receipt all money using the Business Plus cash receipting module. Business Plus cash receipting allows all money, ASB or General Fund, to be receipted through the same station or multiple stations. Money received is separated by fund and then by the account code.

Business Plus cash receipting allows 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.



 <p><b>ASB PROCEDURES MANUAL</b></p>	<h2 style="text-align: center;">CASH HANDLING</h2>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	--	--

It is helpful to write the system generated receipt number on each check received as, in the event of an NSF, this process aids the identification of the student for which the items/services were purchased

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 Accounting Department.*

### 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.*

#### Deposit Preparation

- Print out the short form of the Business Plus cash receipting batch proof. If any changes are needed, they should be noted on the specific line requiring the change. Flag each page (suggest using a post-it note) needing changes. Any changes must be initialed by a building administrator or designee. The Accounting Department will verify and internally make the change upon receipt of the batch proof.
- Print out the long form of the Business Plus cash receipting batch proof for your files.
- Cash/check composition on the deposit slip must match the cash/check composition of the batch proof. A second staff person must count the cash and checks and verify that the deposit slip and batch proof agree. Proof of this verification should be noted by the person's initials and date.
- 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. Contact the Accounting Department for the exact specifications of the stamp.
- Be sure both school name and location code is on the front of the deposit slip.
- Prepare deposit slip per bank and district instructions.

 <b>ASB PROCEDURES MANUAL</b>	<b>CASH HANDLING</b>	<b>REVISED 10/18</b>
---	----------------------	--------------------------

- The cash, checks and two copies of the deposit slip should be placed in a locking bank bag.
- An authorized adult employee should transport original deposit slip and money on a daily basis to the bank or district courier.
- Send the **short form** of the Business Plus cash receipting batch proof to the Accounting Department on the same day the deposit is made.
- When the posting is returned to you from the Accounting Department, attach this to the long form for a complete record of your deposit.

## REPORTING

Cash receipts are not available for viewing in the Business Plus system until the cash receipting batches are posted. To expedite this process, it is important to make timely deposits and send the cash receipting batch proof to the Accounting Department immediately after deposit. When the Accounting Department receives both the batch proof AND verification of deposit from the bank, batch proofs will be posted and available for viewing.

## NON-SUFFICIENT FUND CHECKS

The Accounting Department is notified by the bank when an NSF check has been received. When feasible, accounting staff contacts the check writer and asks for repayment. If payment is not received, the dishonored checks are referred to a collection agency who will pursue collection efforts.

It is important to post the district collection policy in the school office or bookkeeper window.

## CHANGE FUNDS

### Type 1

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>CASH HANDLING</b></p>	<p><b>REVISED 10/18</b></p>
---	-----------------------------	---------------------------------

Schools requiring a change fund for certain activities may establish such a fund in a minimal amount by drawing a check on the school's revolving fund checking account. When not in use, the change fund should be kept in the school safe. The bookkeeper/office manager should not request reimbursement for the change fund, but keep as a reconciling item throughout the year. For security reasons, limit the amount of money available in the schools.

### **Type 2**

When necessary, a change fund for a larger activity or periodic event can be withdrawn from the revolving fund checking account. A check is written, made out to the club advisor. The club advisor cashes the check and uses the cash for change as necessary during the activity. At the conclusion of the activity, the change fund is returned to the bookkeeper/office manager for deposit back into the revolving fund.

 <b>ASB PROCEDURES MANUAL</b>	<b>CONSULTANT/ CONTRACTUAL SERVICE AGREEMENTS</b>	<b>REVISED 10/18</b>
---	---	--------------------------

## 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, drama coaches, equestrian coaches, etc.

## PROCEDURES

1. An employee of the District working as an employee cannot be paid as an independent contractor. Employees may legitimately have an independent business outside of their normal employee activities, but would need to ensure that other criteria are met before contracting with the District– e.g. conflict of interest, bid law compliance, district policy, etc.
2. Workers who are determined to be employees must be processed through the Human Resources Department (certificated/ classified) and paid at a rate that has been approved for that activity by the Board of Directors.
3. All personal service contracts must have prior approval in accordance with district policy, which is usually the board of directors or their designee. Without prior approval, risk associated with services provided could create potential for personal liability to District staff. The form must include the contractors unified business identifier (UBI).
4. If the contractor has a business name and a federal ID number, all payments will be made payable to the business name.
5. Contractors need to submit requests for payment on business invoices as prescribed by district policy.
6. The District business office should be contacted for additional requirements. Contractors are required to have a UBI number issued by the Washington State Department of Revenue. If a specific contractor should challenge your request for a UBI

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>CONSULTANT/ CONTRACTUAL SERVICE AGREEMENTS</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

number, you should contact your district business office.

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 the Accounting Department.

Independent contractors must sign the personal services contract. Forms are available under the Purchasing Forms section of the Business Services Department page on the District website. The principal or assistant principal must sign all personal service contracts. Please ensure the forms are filled out completely prior to submission to purchasing. Forms completed incorrectly will be returned.

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

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

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

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

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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>CONSULTANT/ CONTRACTUAL SERVICE AGREEMENTS</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

agency or by child protective services regarding school related criminal activity.

(9) Assessments leading to certification.

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

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

#### **RCW 42.23.070**


##### **Prohibited acts.**

(1) No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others.

(2) No municipal officer may, directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the employing municipality, for a matter connected with or related to the officer's services as such an officer unless otherwise provided for by law.

(3) No municipal officer may accept employment or engage in business or professional activity that the officer might reasonably expect would require or induce him or her by reason of his or her official position to disclose confidential information acquired by reason of his or her official position.

(4) No municipal officer may disclose confidential information gained by reason of the officer's position, nor may the officer otherwise use such information for his or her personal gain or benefit.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>ETHICS</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------	---------------------------------

## The Expectations

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

### **RCW 42.23.070**

#### **Prohibited acts.**

(1) No municipal officer may use his or her position to secure special privileges or exemptions for himself, herself, or others.


(2) No municipal officer may, directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the employing municipality, for a matter connected with or related to the officer's services as such an officer unless otherwise provided for by law.

(3) No municipal officer may accept employment or engage in business or professional activity that the officer might reasonably expect would require or induce him or her by reason of his or her official position to disclose confidential information acquired by reason of his or her official position.

(4) No municipal officer may disclose confidential information gained by reason of the officer's position, nor may the officer otherwise use such information for his or her personal gain or benefit.

### **WAC 180-87-050**

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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>ETHICS</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------	---------------------------------

## The Components

The Law - RCW & WAC

OSPI Code of Professional Conduct.

Community perceptions: They drive our voter approved funding levels (levy, bonds).

Unfavorable news articles. Public education can be a target for the media and the perception of wrongdoing makes great press. *A negative headline in a local paper about a neighboring school district taints your district's image too.*

Purchasing actions protested at board meetings.

Community members express lack of trust of managing funds. Un-informed staff and parents.

## The Issues

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

## Legal but Inappropriate

Wearing school logo shirts to establishments that do not reflect district standards

Driving a district vehicle to the store or eatery


Dating employees of contractors that do business with the District

Attending highly visible recreational events with vendors

Close friendship with a vendor

Coach's family has exclusive access to gym or pool



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>ETHICS</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------	---------------------------------

## GENERAL STATE REQUIREMENTS

A. By state law, all school districts are required to have policies in place regarding ASB Funds and accounts.

B. ASB money is considered to be “public money”, (that is money generated by a public institution) and is therefore subject to close scrutiny and review in regard to record keeping and financial records (State Auditor’s Office).

C. ASB officers, with the guidance and supervision of the primary advisor, develop an ASB operating budget annually with projected income and expenses for the next school year. This is accomplished each spring.

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

D. The use of any ASB funds must be for *current Students* of the schools ASB

1. All expenditures require prior approval.
2. Meeting minutes from the ASB Council and Club must show the discussion and voted on approval of the expenditure. Minutes need to be available upon request. Council meeting minutes are permanent record and need to be held indefinitely.
3. School District Board Policies and Procedures, District Business office, along with Local, State and Federal law are to be upheld by building administration, bookkeeper and district business services office.
4. All ASB fees must have School Board approval.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------	---------------------------------

## **INTRODUCTION**

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

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

See the Appendix for Fundraising forms.

## **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 Proposal Form (see attached) and submit it to the student council for approval. This form shows anticipated revenue, expenditures and projected profit for the fundraiser. Approval of the fundraiser must be noted in the student council minutes.
2. If the fundraiser is done on a “one time” basis or not considered a “regular” business operation, the fundraiser may be exempt from WA State Sales Tax. If so, a district re-sale certificate needs to be sent to the vendor.
3. Put the fundraiser on the master calendar. A timetable shall be established for the starting and ending dates of the fundraiser, preferably no longer than 2 weeks. Depending on the type of event, a shorter time frame may be more appropriate and successful.
4. A selling price shall be established for the merchandise.
5. A district approved purchasing method shall be issued to the vendor.
  - a. A written agreement should be made with the vendor to ensure that unsold merchandise can be returned for credit. If merchandise cannot be returned, have a plan in place for leftover merchandise.
  - b. Consideration should be given to whether or not bid laws apply. Contact the Purchasing Department for information on bid law.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">FUNDRAISING</h1>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	--	--

6. At the time merchandise is received from the vendor it shall be counted, signed for, and secured until it is checked out to the students.
  - a. The quantity received shall be checked against the quantity billed from the vendor.
7. The students shall be informed that they are responsible for all merchandise checked out to them. A Parent Permission Form (see attached) is required.
  - a. 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.
  - c. If unpaid, the fine will be placed on the student's withdrawal card and will not be removed until paid in full.
8. A timetable should be established with the ASB bookkeeper or office manager for depositing money to the school office each day. If money will be collected at a site other than the bookkeeper's office and receipting is required, receipt books may be checked out to the advisor(s). A Receipt Book Log (see attached) shall be kept with a record of the person's name, receipt numbers issued, and date checked out.

**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.
2. Inventory Check-Out Sheets (see attached) be maintained.
  - 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-printed, pre-numbered district receipt books is required.
  - c. Students should not be allowed to check out any additional merchandise if they have not successfully reconciled previous sales.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">FUNDRAISING</h1>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	--	--

3. If Tickets (in lieu of products) are sold, a Ticket Log, Ticket Sellers Report and Ticket Sales Reconciliation shall be completed. See Ticket Sales chapter for further information.
4. Money is to be turned into the ASB bookkeeper or office manager each day for deposit or storage in the school safe (see attached Deposit Record). The ASB bookkeeper or secretary will issue a receipt to the advisor each time money is turned in.
5. **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 office manager 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 Proposal Form.
  - b. Copies of all vendor invoices, district purchase order(s), receipts, Inventory Check-Out Sheets, Parent Permission Forms, Ticket Sellers Report and any other backup documents.
  - 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.
4. All invoices received by the activity advisor shall be reconciled to the file copy of the purchase order(s) and then given to the ASB bookkeeper or office manager to process for payment.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------	---------------------------------

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

Puyallup School District policy does not allow ASBs to conduct gambling activities including bingo, raffles or carnivals as fundraisers.

To help in determining whether a proposed activity is a “raffle”, please refer to this definition: a raffle has three components; cost, chance, and a prize. If all three of these components are present, the activity is considered a raffle and is not allowed.

It is suggested that all raffles, gambling, bingo or carnival activities be run by booster clubs or PTAs if they are willing to plan, manage and operate the activity.

For more information on gambling activities, and the very specific rules and regulations that must be followed for each event, please go to the following website: <https://www.wsgc.wa.gov/>

## 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's particular fundraiser.

- Be sure the type of fundraiser is approved by school board policy.
- Be sure school policies and procedures are reviewed.
- Fundraiser Proposal Form completed and filed in the bookkeeper/office manager's office.
- Approval received by Principal or Assistant Principal and Advisor.
- ASB meeting minutes indicate student approval.
- Selection of the vendor.
- Timeline established and scheduled on master school calendar.
- Group meeting to cover the details of the sale.
- Incentives determined. (Be sure no cash incentives or possible "risk management" issues).
- Vendor contract signed.
- Purchase order issued with student approval and Resale Certificate is attached Parent Permission Form completed, signed and collected for all participating students.
- Initial inventory received, counted and secured.
- Sale *kick-off* event
- Secure merchandise during delivery period.
- Inventory Check-Out Sheets completed.
- Verify student record sheets and money collected.
- Monies given to bookkeeper/office manager on a daily basis..
- 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.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING - CHARITABLE</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

## INTRODUCTION

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

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

## PROCEDURES

1. The building principal or assistant 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 6000 series within the ASB fund
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 proposal form with the necessary documentation recorded.
6. Funds are to be disbursed for the pre-approved and pre-determined purpose agreed to 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.



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING - CHARITABLE</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

Examples of Charitable Fundraisers:

- assist families whose homes have been destroyed
- assist someone who has suffered a serious illness
- support Bonafide charitable organizations
- to fund community projects

### **ADVERTISING THE EVENT**

*Prior* to the collection of any non-associated 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 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. Running a second fundraiser would be an option to breakeven.

### **COIN DRIVES**

Coin drives are often a popular charitable fundraiser. It is important to remember that all collected funds must run through the ASB. Check with your local bank prior to the start of the coin drive to see which bank branches have a coin counter available. The bookkeeper/office manager will process a payment request through Accounts Payable for the proceeds that will be remitted to the charity. Some other tips on coin drives include:

- 1) Coin receptacles should be placed where constant supervision is available to prevent theft of funds.
- 2) Coin receptacles should be locked up in school safe or locking cabinet in the school office in between donation times.
- 3) Schools should deposit the funds periodically throughout the coin drive.
- 4) Coin Star or other similar alternatives are permitted so long as no fees are associated with using Coin Star. Otherwise funds must be taken to a bank for

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING - CHARITABLE</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

counting.

### **FUNDRAISING FOR NONPROFIT ORGANIZATIONS**

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

### **ACCEPTING CHECKS**

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

### **BUDGETARY CONSIDERATIONS**

While charitable fundraising may be held as private money within the ASB, when the funds are remitted to the charitable organization or individual, it is still an expenditure out of the ASB and diminishes available budget capacity. Schools should build in capacity in their 6000 accounts to handle these type of fundraisers when creating their annual budgets.

### **TRUST FUNDS vs ASB 6000 ACCOUNTS**

Districts have the option to account for charitable funds in a District Trust fund or in the 6000series of the ASB fund. Districts using the 6000 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. Pre-approval for disbursement is required by the ASB or other authority designated in school district policy.


 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING - CHARITABLE</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

### **PRIZES, COMMISSIONS, INCENTIVES**

Prizes, commissions, and incentives will not be permitted in conjunction with charitable fundraising. 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><b>ASB PROCEDURES MANUAL</b></p>	<p><b>FUNDRAISING - GENERAL FUND</b></p>	<p><b>REVISED 10/18</b></p>
---	--	---------------------------------

### **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><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INTEREST EARNINGS</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

## **INVESTMENTS**

Twice per 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 are 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 indicates the month's interest distribution for the ASB Fund. The Accounting Department calculates each school's share of total investment interest based on month ending fund balance. The Accounting Department then distributes the interest earnings to each school under account number: 4LL1110.49 (LL = school location code).

The investment interest can be used for any purpose consistent with district and ASB policy and is approved by the student council.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INTERESTED GROUPS</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

## 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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INTERESTED GROUPS</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

Educational Service District	Teacher & Student workshops
School Board	Local Policies
Principal	Monitoring ASB
Assistant Principal	Monitoring ASB
Associated Student Body	Activities, Programs, Finance
School Clubs, Classes, Sports	Projects and Activities
Private ASB	Scholarships, Charities, Charitable
	Fundraising



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INTERNAL CONTROLS</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

## **INTRODUCTION**

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

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

## **SEGREGATION OF DUTIES**

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

## **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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INTERNAL CONTROLS</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

reconciliations are designed to ensure that documents accurately reflect the value of district assets.

### **SECURITY**

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

### **SECURITY**

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

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

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

### **RECORDS RETENTION**

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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>INVENTORY</b></p>	<p><b>REVISED 10/18</b></p>
---	-------------------------	---------------------------------

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

## **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 the District Athletic Director 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. A designee at the school should contact the vendor if there are any discrepancies.

### **B. Safeguarding Assets**

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.

 <b>ASB PROCEDURES MANUAL</b>	<b>INVENTORY</b>	<b>REVISED 10/18</b>
---	------------------	--------------------------

### C. Reconciliation

1. A physical inventory of resale items should be performed monthly. Inventory can be taken less frequently for small operations like those in an elementary school. The frequency of taking inventory must be increased if significant shortages are discovered.
2. Complete an Inventory Reconciliation (Profit/Loss) Form (see below)
  - 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.
  - Profit/Loss Forms should be submitted to the principal or assistant principal for review at the end of each physical inventory. Originals will be retained at the building site.
  - If the inventory is for a fundraiser, the Profit/Loss Form should be kept with the final fundraising reconciliation in the club's fundraiser file.

### **SURPLUS INVENTORY (RCW 28A-335-180)**

For information on District surplus policy and procedure for ASB items, equipment and uniforms see policy and regulation 6881 and for more information:

<https://www.puyallup.k12.wa.us/cms/One.aspx?portalId=141151&pageId=161940>

Contact the Purchasing Department with any questions.



**ASB  
PROCEDURES  
MANUAL**

# INVENTORY

**REVISED  
10/18**

## Profit/Loss Form Formula

STUDENT STORE  
PROFIT/LOSS FORM  
For the Period Ending

Sales (total "Z" key)		\$	A
Beginning Inventory (At Cost)	\$	B	
+ Purchases (See Vendor Invoices)	\$	C	
- Spoilage (Items Thrown Away)	\$	D	
= Goods Available for Sale	\$	$E = B + C - D$	
- Ending Inventory (At Cost)	\$	F	
= Inventory Sold (COGS)		\$	$G = E - F$
Net Profit/Loss (Gross Profit/Loss)		\$	$A - G$
Net Profit/Loss (Gross Profit/Loss) %		%	$I = H / A$

**Gross profit/loss percentage:**

profit/loss divide by total revenues equals gross profit percentage

 <b>ASB PROCEDURES MANUAL</b>	<h1>INVENTORY</h1>	<b>REVISED 10/18</b>
---	--------------------	--------------------------

## Profit/Loss Form with Sample Data

### STUDENT STORE PROFIT/LOSS FORM For the Period Ending


Sales (total "Z" key)	\$25.00	(25 Candy Bars Sold @ \$1.00 each)
Beginning Inventory (At Cost)	\$50.00	(Physical count = 100 candy bars at a cost of .50 each)
+ Purchases (See Vendor Invoices)	\$10.00	(Purchased 20 more candy bars @ .50 each)
- Spoilage (Items Thrown Away)		
= Goods Available for Sale	\$60.00	(120 candy bars at .50 each)
- Ending Inventory (At Cost)	<u>&lt;\$ 47.50&gt;</u>	(Physical count = 95 candy bars)
= Inventory Sold (COGS)	<u>\$12.50</u>	
Net Profit/Loss (Gross Profit/Loss)	<u><u>\$12.50</u></u>	
Net Profit/Loss (Gross Profit/Loss) %	<u><u>50%</u></u>	(Should be close to markup of sold items)

#### Gross profit/loss percentage:

profit/loss divide by total revenues equals gross profit percentage

#### Example:

The student store sells candy bars for \$1.00 each; the candy bars are purchased for \$.50 each from their vendor. 50% markup.

 <b>ASB PROCEDURES MANUAL</b>	<b>PARENT GROUPS – BOOSTER CLUBS</b>	<b>REVISED 10/18</b>
---	--	--------------------------

## INTRODUCTION

Like PTA's and PTO's 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 assistant 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:



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>PARENT GROUPS – BOOSTER CLUBS</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------


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.
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 or Assistant Principal to determine district policies and guidelines governing donations. All donations of money or items exceeding a value of \$5,000 must be approved by the school board.

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

 <b>ASB PROCEDURES MANUAL</b>	<b>PARENT GROUPS – BOOSTER CLUBS</b>	<b>REVISED 10/18</b>
---	--	--------------------------

when donations favor one segment of athletics over another, e.g., boys' over girls' sports. It is recommended that any Title IX questions be directed to the district's Athletic Director. Additional information on Title IX can be found by contacting 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)


### **RESOURCES FOR PARENT 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>

 <b>ASB PROCEDURES MANUAL</b>	<b>PARENT GROUPS – BOOSTER CLUBS</b>	<b>REVISED 10/18</b>
---	--	--------------------------

### 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/>

A Guide for Parent Groups can be found at the following link  
under related manuals:

<https://www.puyallup.k12.wa.us/cms/One.aspx?portalId=141151&pageId=158602>

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>PARENT GROUPS - PTA &amp; PTO</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------

## 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. PTOs 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 PTOs 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. PTOs also have membership dues, but usually they remain at the local PTO level. PTAs and PTOs 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. PTOs 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 PTOs 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**

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>PARENT GROUPS - PTA &amp; PTO</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------

**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.

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

 <b>ASB PROCEDURES MANUAL</b>	<b>PARENT GROUPS - PTA &amp; PTO</b>	<b>REVISED 10/18</b>
---	--	--------------------------

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 the above 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.**

#### **Donations:**

PTAs and PTOs making a donation to a school should contact the building Principal or Assistant Principal to determine district policies and guidelines governing donations. Per School Board Policy, donations exceeding \$5,000 must be approved by the board.

#### **Use of District Copiers:**

**The use of district copiers by a PTA or PTO organization shall be reimbursed back to the District at the rate posted on the annual fee schedule (per copy charge).**

#### **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.

 <b>ASB PROCEDURES MANUAL</b>	<b>PARENT GROUPS - PTA &amp; PTO</b>	<b>REVISED 10/18</b>
---	--	--------------------------

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](http://www.usps.com).

A Guide for Parent Groups can be found at the following link under related manuals:

<https://www.puyallup.k12.wa.us/cms/One.aspx?portalId=141151&pageId=158602>



 <b>ASB PROCEDURES MANUAL</b>	<b>PURCHASING</b>	<b>REVISED 10/18</b>
---	-------------------	--------------------------

## INTRODUCTION

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

## PROCEDURES

The appropriate person receiving the items (Bookkeeper, Office Manager) will verify quantities, description detail, unit prices, extensions, discounts, dates, purchase order number, applicable sales tax and all other significant data.

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

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

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

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

### Student Council

All purchases must follow district policy and procedures which require student approval and the issuance of a purchase order prior to ordering the goods and/or services from a vendor. 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.
5. Order the approved goods and/or services from the approved vendor.


 <b>ASB PROCEDURES MANUAL</b>	<b>PURCHASING</b>	<b>REVISED 10/18</b>
---	-------------------	--------------------------

6. If a contract is necessary for services being provided, a principal or asst principal signature is required along with student approval. The contract will also need to be approved by the district's purchasing department and if \$10,000 or more it will go to the Board for approval.

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 Expense Claim 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 ASBs.

Contact the Accounting and Purchasing Department for further district purchasing procedures.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RECORDS RETENTION</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------


## 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
Election Results		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

 <b>ASB PROCEDURES MANUAL</b>	<b>RECORDS RETENTION</b>	<b>REVISED 10/18</b>
---	--------------------------	--------------------------

The State Retention Manual addressing general local government records may be downloaded at:

<https://www.sos.wa.gov/archives/recordsretentionschedules.aspx>

The State Retention Manual addressing school district specific records may be downloaded at:

<https://www.sos.wa.gov/archives/recordsmanagement/records-retention-schedules-for-school-districts-and-educational-service-districts.aspx>

## **STORAGE**

The District is transitioning to an electronic archiving system. Contact EdTech to obtain the procedures for archiving records through the OpenText system.


## **DISPOSITION**

1. Supervised destruction of physical records is required. Record of destruction with the signature of witnesses should be retained.
2. Electronic destruction of records: approval and audit trail in maintained electronically through current means of OpenText.

## **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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RECORDS RETENTION</b></p>	<p><b>REVISED 10/18</b></p>
---	---------------------------------	---------------------------------

- Routine information requests
- Other messages sent or received that relate to the transaction of local government business

**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:


[www.sos.wa.gov/archives/RecordsManagement/Managing-Emails.aspx](http://www.sos.wa.gov/archives/RecordsManagement/Managing-Emails.aspx)

**Transferring Archival Records – Records Management Manual**

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

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

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

 <b>ASB PROCEDURES MANUAL</b>	<b>REFUNDS</b>	<b>REVISED 10/18</b>
---	----------------	--------------------------

## **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 revolving fund check or district warrant but should never be made from current cash on hand (undeposited receipts). Consult the Accounting Department with any questions.

A refund of expenditure is when the ASB returns merchandise to the vendor. The vendor issues a credit invoice or refund check. Consult the Accounting Department 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.

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

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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESALE &amp; SURPLUS</b></p>	<p><b>REVISED 10/18</b></p>
---	------------------------------------	---------------------------------

## **INTRODUCTION**

ASB clubs and athletic groups often purchase items which are intended for resale to members of the associated student body. While many groups within the ASB buy items for resale, this is most prevalent and in larger dollar amounts among the athletic groups. Examples of these items include spirit packs for sports teams, t-shirts for the chess club or warm-up jackets for the football team. ASBs have a responsibility to keep resale items to a minimum in order to ensure participation in sports and activities is affordable for all students. The outline below details the proper procedures for resale items.

## **PROCEDURE**

- 1) Purchases must follow district purchasing procedures with regard to ASB (see Purchasing chapter).
- 2) All requisitions/purchase orders for items intending to be resold must be marked **"FOR RESALE"**. This will assist school administration in maintaining compliance with Title IX requirements, district uniform replacement schedules, and tracking actual costs to families for participation in sports and activities.
- 3) All expenditures related to an ASB sponsored activity must run through the ASB. Likewise, all money collected from students must be receipted by the school bookkeeper or office manager. It is not appropriate for a coach or advisor to make direct, personal purchases, and have students reimburse them for their expenses. If a coach or advisor has received prior approval to purchase 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.
- 4) Orders for resale items should be placed only for the amount needed for the members of a particular club or athletic group. Ordering more items than is reasonably needed with the intent to sell them to students and staff

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESALE &amp; SURPLUS</b></p>	<p><b>REVISED 10/18</b></p>
---	------------------------------------	---------------------------------

not related to the activity is prohibited. Presales are suggested so there is no residual inventory left unsold.

- 5) Coaches and advisors are encouraged to negotiate the best possible purchase price with vendors that will result in the lowest cost to the students and ASB. Vendors should be discouraged from offering “free” additions to ASB purchases of non-ordered items if the order for the goods requested reaches a certain level (e.g. if the ASB buys \$1,000 worth of basketball warm-ups, the vendor will throw in free shoes and hats for coaches).
- 6) While every intent should be made to purchase only the amount needed, there may be occasions when some merchandise is unsold. If possible, the unsold items should be returned to the vendor for credit. If returns are not permitted, every effort should be made to sell the residual inventory at the full cost the group or club originally paid for the items using one of the options below:
  - a. If approved, the items could be transferred to the student store and become part of the store’s available inventory. The student store would transfer funds to the group or club that originally purchased the merchandise for full cost of the items. As the merchandise is sold, the student store receives the revenue.
  - b. The school could advertise the availability of the items to all students and staff and sell the items on a first come, first serve basis through the school bookkeeper. The items must be sold at full price.
- 7) If residual inventory cannot be sold at full price or transferred to the student store, the school must follow district policy and regulation 6881 and 6881R with regard to surplus property.

District surplus procedure and instructions are posted on the Purchasing Department’s intranet website:



 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESALE &amp; SURPLUS</b></p>	<p><b>REVISED 10/18</b></p>
---	------------------------------------	---------------------------------

[https://www.puyallup.k12.wa.us/departments/business\\_services/accounting\\_purchasing/surplus\\_district\\_material](https://www.puyallup.k12.wa.us/departments/business_services/accounting_purchasing/surplus_district_material)

Contact the Purchasing Department with any questions.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESTRICTIONS ON USE OF PUBLIC FUNDS</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------

## **INTRODUCTION**

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

## **PROCEDURES**

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

- ASB funds can only be used for legitimate activities of the Associated Student Body that are **CULTURAL, ATHLETIC, RECREATIONAL, OR SOCIAL** in nature.
- Student body funds cannot be used for any personal or private use.
- Student body funds cannot be used for anything under the general heading of gifts, including charitable donations, scholarship or student exchange.
- ASB fund must be spent on student activities or general ASB support.
- 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).

## **CHARITABLE DONATIONS & SCHOLARSHIPS**

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 Fundraising Charitable - Private Money Section.)

## **GIFTS, AWARDS & INCENTIVES**

While it is constitutionally prohibited (Article VIII section 7) to make a gift of public funds, it is legal for the ASB to give awards or incentives in recognition of achievement

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESTRICTIONS ON USE OF PUBLIC FUNDS</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------

under certain conditions. The distinction between gifts and awards or incentives is made based upon the following:

- A gift is an item given to an individual or group of individuals which has not been earned and is given for the personal use of the individual(s).
- An award or incentive is an item given to a student or group of students in acknowledgement of attaining a specified level of achievement or in recognition for outstanding services.
- 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” as defined by the Puyallup School District is \$25.
- **Cash awards and cash equivalents such as gift certificates/cards: Please refer to District Policy 3515R.**
- Items given to individuals should be of intrinsic sentimental value to the recipient and of no functional use to the individual. For example, a letter jacket or iPod would not be allowed, but an inexpensive pin, plaque, trophy, or athletic sew-on letter would be allowed since they are of nominal value and have no functional use or value except to the person receiving the award.
- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it is not considered a gift. For example, spirit wear can be purchased for use during the club activities; however, individuals cannot retain them.
  - Awarding of Student Apparel:  
Individuals in certain groups within the District’s ASB provide leadership, encourage sportsmanship and promote school recognition and school spirit within the school setting and community. In recognition of this service, apparel that no longer has a monetary value may be awarded to these individuals.


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

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>RESTRICTIONS ON USE OF PUBLIC FUNDS</b></p>	<p><b>REVISED 10/18</b></p>
---	---	---------------------------------

- An ASB club wants to purchase aprons for the food service workers as a gesture of appreciation. While the cost of the aprons may be nominal, this expenditure would not be appropriate as ASB funds should be used to support student activities.
- Flowers that were purchased for someone in the hospital or convalescing.
- The basketball team wants to award the Most Valuable Player for the season a pair of Nike basketball shoes. This would not be allowed as the shoes are not only greater than nominal value, but also have a functional use to the athlete. It would be appropriate to award the player a certificate of achievement or small trophy in recognition of his or her accomplishments.
- 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.

Some examples of awards and incentives that would be appropriate are:

- A pin, plaque or trophy
- Certificate of Achievement
- Single rose

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">REVOLVING FUNDS</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	--	---

## INTRODUCTION

An ASB revolving 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 when a purchase order is not feasible. Use of a p-card as an alternative to an imprest account check is allowable.

Each school may establish an ASB revolving 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 revolving fund checking account shall be no more than is necessary for the highest month's disbursements.
2. The revolving fund checking account shall be initiated by deposit of, and replenishment of, a warrant drawn on the school's ASB fund.
3. Disbursements from the revolving 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 Accounting Department.
4. All revolving requests must show evidence of student approval.
5. Revolving requests must be accompanied by forms, original receipts or invoices showing the exact amount requested for payment.
6. The revolving fund checking account shall be replenished once a month by a warrant drawn on the ASB fund in the sum total of the disbursements made in the revolving fund checking account during the preceding month.

## PROCEDURES

### A. Check Signers of the Revolving Account

**Authorized signers are school administrators and possibly the Activity Coordinator.** The custodian of the revolving account should not be a signer on the account. Each time an administrator is replaced the bank signature card must be renewed.

### B. Opening a Revolving Fund Checking Account

After the Board of Directors has approved a revolving fund, it is opened by issuing a district warrant from the ASB fund. The Board of Directors must approve a resolution authorizing the

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">REVOLVING FUNDS</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	--	---

maximum amount of the revolving fund before the Accounting Department can establish the checking account.

C. When to Use the Revolving 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. Generally, purchases from the revolving fund are subject to a \$250 limit. A purchase is defined as a transaction documented by one receipt that is completed in one contact with a vendor. Not all checks under the dollar limit are allowed, especially if they are partial payments on larger purchases.

1. The following are subject to a **\$250 limit**. Payments must be authorized by student treasurer, advisor, and principal, or assistant principal or designee:
  - a. Purchases which require payment to accompany the order – examples might be books, subscriptions, or student registrations.
  - b. Purchases which require immediate payment. The interpretation of the term “immediate” is left to the principal, assistant principal or designee, but being inconvenienced does not constitute a need for immediate payment. Examples would include C.O.D. charges, emergency purchases, or purchases from vendors who will not accept purchase orders.
  - c. Refunds to students or parents for fees – examples of which include athletic fees and dance tickets.
2. The following are **NOT** subject to the \$250 limit other than the account’s available funds, or bid law:
  - a. Book clubs
  - b. Field trips
  - c. Postage/direct mail services
  - d. CPR cards and health cards
  - e. Music ensembles/contests
  - f. Meal \$ for students on ASB trips
3. The following types of expenditures CANNOT be made through revolving fund accounts:
  - a. Employee travel expenses – including mileage; meals; lodging; air, train or bus fares; parking fees; registration fees
  - b. Payroll expenses - all employee wages, including those paid for student employees or temporary employees, **must** be paid through the district payroll system by district warrant.
  - c. Independent consultant fees - for tax purposes payment must be made by the district accounts payable system.
  - d. Technology equipment or supplies – examples include hardware, software, and printer cartridges.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">REVOLVING FUNDS</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	--	---

- e. Office supplies other than on an emergency basis – in order to comply with bid law we must purchase our office supplies through the vendor who has been awarded the office supplies contract.
- f. Employee expense reimbursements, except for those pre-authorized by the principal or assistant principal in an emergent situation.

#### 4. Other Considerations

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 revolving fund replenishment is processed.

#### D. How to Use the Revolving Fund Checking Account


- Each expenditure made from the ASB revolving 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 revolving check written. These items are attached to the revolving fund reimbursement form and submitted to the Accounting Department.
- Each check must be recorded in a check register by check number. 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 Revolving Fund Checking Account

- The only deposits allowed to the revolving fund checking account are replenishment warrants and/or a return of change fund. Deposit change returned from checks written for student meal money to the revolving fund if the fund has not yet been reimbursed

#### F. Replenishing the Revolving Fund Checking Account

- A revolving fund reimbursement request must be completed at least once a month by statute.
- **DO NOT** overdraw a revolving fund checking account.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>REVOLVING FUNDS</b></p>	<p><b>REVISED 10/18</b></p>
---	-------------------------------	---------------------------------


- The Accounting Department will issue a replenishment warrant in the name of the fund custodian and school. Deposit the replenishment warrant directly to the revolving fund account.

G. Bank Statement Reconciliation

- Complete the bank statement reconciliation monthly and file according to district procedure. This task is usually completed by the fund custodian and approved by the building principal, assistant principal or designee. A copy should be sent to the Accounting Office.

Each year, the district is required to send outstanding (stale dated) warrants in excess of a year old to the State of Washington Unclaimed Property Department. Bookkeepers and Office Managers will be notified by the Accounting Department when this process is taking place and will be requested to prepare a list of checks that have been outstanding for a year or more. After Board approval, the checks are considered void. The total amount of the voided checks are added back to the revolving fund register. The Bookkeeper or Office Manager is then requested to send one check in the total amount of the voided checks to the Accounting Department. Unclaimed property from all locations is compiled by the Accounting Department and remitted to the State of Washington Unclaimed Property in November.



 <b>ASB PROCEDURES MANUAL</b>	<b>STUDENT INVOLVEMENT</b>	<b>REVISED 10/18</b>
---	--------------------------------	--------------------------

## **INTRODUCTION**


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

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

## **RESPONSIBILITIES**

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

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

 <b>ASB PROCEDURES MANUAL</b>	<b>STUDENT INVOLVEMENT</b>	<b>REVISED 10/18</b>
---	--------------------------------	--------------------------

## EMPOWERMENT AND AUTHORITY OF STUDENT COUNCIL

A student council needs to understand the parameters within which it functions at school. Failure to understand these can lead to a breakdown in communication between the principal and the council. The result can be discontent and frustration. Positive school climate may become impossible under such circumstances. Ultimately, the public is “in charge” in a public school system. Their desires are reflected in the policies adopted by the Board of Education and executed by the administration. State and federal laws also impact the system. With this in mind, a student council can actually function on three participatory levels within the school.


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

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

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

Levels of empowerment in most schools include:

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

 <b>ASB PROCEDURES MANUAL</b>	<b>STUDENT INVOLVEMENT</b>	<b>REVISED 10/18</b>
---	--------------------------------	--------------------------

For sample forms used by student councils please go to ASB Manual webpage of the Puyallup School District:

<https://www.puyallup.k12.wa.us/cms/One.aspx?portalId=141151&pageId=158602>

The Association of Washington Student Leaders (AWSL) is a part of Association of Washington Principals and provides training and resources to student council leaders through camps, retreats, workshops, conferences and publications.

## **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 such as student clubs, which is formed with the approval, and operated subject to control, of the board of directors. All property and money acquired by Associated Student Bodies shall be district funds and shall be deposited and disbursed from the Associated Student Body program fund.*

CONSTITUTION OF THE STUDENT BODY OF \_\_\_\_\_ SCHOOL

### **Preamble**

We, the students of \_\_\_\_\_ High School, with equal representation, respect, value and recognition of all students and staff, and for the promotion of good government, good sports- manship, 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 or assistant principal, who shall have the power to veto any measure adopted by the council, if he/she feels the measure unreasonable, unsafe, or in violation of the Washington State Code, school policies, or law.

### **Article 4. Membership**

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

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

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

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

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

Section A. Duties of the ASB President

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

6. Be a non-voting member at Student council meeting, except in the event of breaking a tie vote.

Section B. Duties of the ASB Vice President

1. To fulfill the duties of the president in the president's absence or in case 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.

Section E. Duties of Homeroom Representatives:

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

Section A. Major Officers:

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

Section B. Intermediate Offices:

1. Class Officers
2. Interhigh representative

Section C. Minor Offices:

1. Class representatives
2. Club representatives
3. Homeroom representative

4. Club non-representative officers
5. Class non-representative officers

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

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

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

### **Article 7. Eligibility of Student Council Members**

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

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

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

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

### **Article 8. Jurisdiction over Vacant Offices**

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

Section B. Any student who drops below the required GPA shall be suspended 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 2. Intermediate and minor officers will be re-elected by the group they represent.

## **Article 9. ASB Card**

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

## **Article 10. Voting**

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

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

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

## **Article 11. Meetings**

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

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

## **Article 12. Elections**

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

Section B. Any student who wishes to run for an office may do so 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 or assistant 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 or Assistant Principal.

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

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

Signatures of Intended Members/Date Signed

Signature of President of District Board of Directors/Date Signed

### **Article 14. Dissolution of ASB**

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

Section B. WAC 392-138-021: Title to Property ~ Dissolution of an ASB. Title to all property acquired through the expenditure of an ASB's public moneys shall be vested in the school district. In the event...the ASB ceases to exist for any reason, then (a) the school district and parent associated student body shall cease carrying any money or account on behalf of or to the credit of the organization, and (b) the records of the organization shall be retained and disposed of in accordance with applicable state law regarding the retention and destruction of public records.

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

Signatures of Intended Members/Date Signed

Signature of President of District Board of Directors/Date Signed

## SAMPLE CONSTITUTION AND BYLAWS OF AN ASB CLUB

CONSTITUTION OF THE \_\_\_\_\_ CLUB OF \_\_\_\_\_ SCHOOL

### Preamble

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

### Article 1. Name of Organization

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

### Article 2. Purpose

The purposes of this organization shall be to:  
Section A.

1. To create
2. To achieve

### Article 3. Membership

Section A. Membership in \_\_\_\_\_ Club is established by

Section B. Membership in \_\_\_\_\_ Club is maintained by

### Article 4. Duties

Section A. Duties of \_\_\_\_\_ Club

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

### Article 5. Eligibility

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

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

Article 6. Amendments

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

Adopted on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

By:

Approved by:

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">STUDENT STORES</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	---	---

## 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. Profits from the student store can 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. Vending, the student store, and the food service program should compliment each other. 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 part of the cultural backbone of the school; a place where all students and staff feel welcome and comfortable. Having students write up a store manual will educate and enforce some of these procedures.

Be sure to review District policy and regulation 6700 and 6700R regarding the District's nutrition and physical fitness 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.

 <b>ASB PROCEDURES MANUAL</b>	<h1>STUDENT STORES</h1>	<b>REVISED 10/18</b>
---	-------------------------	--------------------------

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. In addition to food, the student store can sell spirit wear and school supplies.

## B. STUDENT STORE SECURITY

1. Student store operations should only take place in a secure surrounding (an office, secured room, etc.) where customers are unable to reach money or merchandise or easily walk behind the counter.
2. 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. If possible, 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.

 <b>ASB PROCEDURES MANUAL</b>	<b>STUDENT STORES</b>	<b>REVISED 10/18</b>
---	-----------------------	--------------------------

6. Money should NOT be left exposed at any time, except when receiving payment or giving change to the customer. At the end of every shift, each student worker must reconcile their day's sales, which are verified by the adult supervisor prior to the next shift starting.
7. All money must be stored in a secure place at the 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.
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. When an adult supervisor changes position, the safe combination must be changed, and keys inventoried and key access reviewed.
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, check or credit card as available.
4. All sales require a form of payment at the time of purchase. No IOU's.
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. Refunds can only be given during the current shift. Otherwise instore credit can be offered and must be documented.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h1 style="text-align: center;">STUDENT STORES</h1>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	---	---

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 student or staff member should take merchandise without paying for it.
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. 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.
13. 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.
  - After the cash has been counted, a reconciliation report or completed form should be signed by the students and adult supervisor who counted the cash.
  - A copy of the sales report must be submitted with the cash and checks to the ASB Bookkeeper.
14. The ASB Bookkeeper or Office Manager, upon receiving the cash receipts from the student store should:
  - Count the cash receipts in the presence of the person submitting the cash.
  - Receipt all cash and checks received through general ledger software or district issued receipt book. (See the *Cash Handling* section.)
  - The ASB Bookkeeper should return the receipt produced above to the adult supervisor.
  - Deposit the cash receipts immediately, in accordance with the general ASB policy, or place them in the school safe until the deposit is made.
15. The change fund in the cash register is to be returned to the ASB Bookkeeper or Office Manager when the store is not in operation to be stored in the school safe.
16. A change fund for the student store is to be issued from the ASB’s revolving fund account. The change fund is not obtained by holding back cash receipts from deposits. Do not reimburse a change fund.
17. The completed reconciliation form, the ASB pre-numbered receipt received from the ASB Bookkeeper or Office Manager, and the cash receipt tape (or

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>STUDENT STORES</b></p>	<p><b>REVISED 10/18</b></p>
---	------------------------------	---------------------------------

report) for the shift should be retained in the permanent file of the student store.

#### D. INVENTORY and PERMANENT RECORDS

1. A complete physical inventory count of the goods for sale in the student store must be performed at the beginning and ending of each school year. Physical counts should also be completed periodically throughout the school year (for example, at quarter or semester breaks).
2. In addition, a physical inventory should be done of the equipment and supplies at the beginning and ending of each school year.
3. The student manager, with adult supervision, should always complete a physical count of inventory before adding new items. This should be reconciled to existing inventory.

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.

#### E. PROFIT AND LOSS STATEMENTS

High school student stores must create monthly profit and loss statements. Junior high student stores must create quarterly profit and loss statements.



 <b>ASB PROCEDURES MANUAL</b>	<b>TICKET SALES</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------

## INTRODUCTION

The following procedures are to ensure the proper accounting and deposit of cash from ticket sales. **No complimentary tickets may be given.** District staff who are not working at the event may not be admitted without paying. A checklist of names should be provided to gate officials/ticket sellers of those people who are working the event and are not required to pay.

## 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 (See Attached) 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, Ticket Sellers Report (See Attached) and a change fund. Each ticket seller should record their name, event, beginning and ending ticket numbers sold and amount of change fund issued on the sales form.

### D. Ticket Sales and Admissions

 <b>ASB PROCEDURES MANUAL</b>	<b>TICKET SALES</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------

- It is recommended that two individuals control admissions. One collects money and issues tickets, the other individual collects 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.

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

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

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

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

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

 <b>ASB PROCEDURES MANUAL</b>	<b>TICKET SALES</b>	<b>REVISED 10/18</b>
---	---------------------	--------------------------

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

WAC 392-138-105 Associated student body public 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:

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

The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: PROVIDED, That in so establishing such fee or fees, the district shall adopt regulations for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their low income, would have difficulty in paying the entire amount of such fees. An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. Fees collected pursuant to this section shall be deposited in the associated student body program fund of the school district and may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the activities and programs of associated student bodies.

#### E. Complete the Ticket Sellers Report


- Count money and complete cash summary on Ticket Sellers Report daily.
- Total Sold 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 Sellers Report and all money collected to the ASB bookkeeper or secretary.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>TICKET SALES</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------------	---------------------------------

- 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 Ticket Sellers Report.
- The ASB bookkeeper or secretary logs in and verifies all tickets are accounted for and that the change fund has been returned intact.
- Complete Ticket Sales Reconciliation Report (see attached). This form summarizes all the daily Ticket Sellers Reports to reconcile the value of actual tickets sold to actual deposits. Any differences must be explained.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>TRAVEL</b></p>	<p><b>REVISED 10/18</b></p>
---	----------------------	---------------------------------

## INTRODUCTION

**Travel by district employees, students, chaperones, and volunteer coaches (anyone supervising students) shall be consistent with district travel policy and regulation (6213, 6213R, 2320 and 2320R).** 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.

Prior to any travel taking place, an employee must complete a district travel request (Prior Approval form) and obtain required approval signatures. Travel may require Board approval prior to taking place (refer to District Board policy and regulation 6213, 6213 R, 2320 and 2320R).

## 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 (if less than per diem): 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 if payment by procurement card is accepted.
  - Advances for lodging can be made only when the lodging facility will not accept purchase orders or payment with procurement card. An approved check request must be submitted to accounting at least

 <b>ASB PROCEDURES MANUAL</b>	<h1>TRAVEL</h1>	<b>REVISED 10/18</b>
---	-----------------	--------------------------

one week in advance of the departure date, along with written documentation from the lodging facility indicating the total lodging amount. 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 (current IRS mileage rate).
- Airlines – If air travel is necessary, tickets shall be secured with a school district purchase order or procurement card. Airfares are not to exceed the cost of a common coach carrier.
- Buses, taxis, Uber, parking, 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. Chaperones must meet district volunteer protocols and guidelines. Reimbursable items follow the guidelines noted above.

 <p><b>ASB PROCEDURES MANUAL</b></p>	<p><b>VENDING MACHINES</b></p>	<p><b>REVISED 10/18</b></p>
---	--------------------------------	---------------------------------


## **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. Be sure to review District policy and regulation 6700 and 6700R regarding guidelines and categories for beverage and snack food vending selections that promote healthier choices.

## **PROCEDURES**

### **A. Management of Vending Machines:**

1. All district vending machines are vendor operated and managed for the benefit of the ASB. A contract is secured between the district office and the vendor for a specified length of service and terms of the contract. In addition to the terms of the contract the vendor is responsible for:
  - Ownership of the machine(s).
  - Proof of insurance.
  - Machines shall be installed to meet earthquake safety standards.
  - Stocking the machine(s) with USDA/district compliant products and limiting student access to USDA/noncompliant products.
  - 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 vendor vehicles must be easily identified as belonging to the vendor. All vendors accessing school district property must wear a vendor's uniform and/or vendor's identification badge or a visitor badge provided by the school or department office.

 <b>ASB PROCEDURES MANUAL</b>	<b>VENDING MACHINES</b>	<b>REVISED 10/18</b>
---	-------------------------	--------------------------

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


B. Accounting Controls

1. If possible, it is recommended that item counters be used in the machine(s) as a means to count the number of items sold and a basis for the commission to be received.
2. The responsibility of district management over the vending machine(s) includes:
  - If available, review the vendor reports for each machine to validate the commission received.
  - If available, district staff, i.e., the ASB Bookkeeper or Office Manager 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 Office Manager 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.
  - Upon change of district staffing.

C. Vending Machine Receipts

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



 <b>ASB PROCEDURES MANUAL</b>	<b>VENDOR RELATIONS</b>	<b>REVISED 10/18</b>
---	-------------------------	--------------------------

## **INTRODUCTION**

This section gives guidance on establishing and maintaining appropriate relationships with district vendors associated with ASB. The District has established Board Policy and Regulation 6230 and 6230R as general district guidance for vendor relations.

Financial and business transactions of the District shall be carried out in conformity with the law and consistent with sound and ethical business practices. Purchasing decisions shall be made on the basis of objectivity and shall not be influenced by friendships or other personal relationships.

Board members, administrators or staff shall not accept a gift or favor from vendors or prospective vendors or other firms or individuals who have had or hope to have transactions with the District.

## **PROCEDURE**

To assist in recognizing and responding to situations that could lead to inappropriate actions or a conflict of interest (real or perceived) listed below are the two most common areas ASB officials may face, including some specific situations and the appropriate course of action:

**1) Employment/Financial Interests** – District employees involved in purchasing decisions or in a position to influence a transaction for a school may NOT also be employed by, currently seeking future employment with and/or hold a financial interest with a district vendor; provided that “remote” financial interests consisting of an ownership interest of less than 1% in the vendor is NOT prohibited.

**Situation 1.1:** A school is looking to buy Chess Club t-shirts. A teacher at the same school owns a t-shirt company and would like to be the vendor.

**More Info:** Because of the employee’s direct financial interest and potential influence over decision making, it is not permissible for the teacher to sell t-shirts to their own school. It is possible to sell t-shirts to other schools, as long as those schools obtain quotes from at least two other vendors, and it is determined that

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h2 style="text-align: center;">VENDOR RELATIONS</h2>	<p style="text-align: right;"><b>REVISED 10/18</b></p>
---	---	--

the employee's company is the most cost-effective for the district. No district time or resources shall be used to promote the employee's company.

**Situation 1.2:** The wrestling team is preparing for their year-end banquet. The coach's spouse owns a catering company and would like to cater the event.

**More Info:** Under state community property law, the Coach has a community property ownership and financial interest in the catering company of his or her spouse, thus contracting with the spouse's catering company is prohibited.

**Situation 1.3:** An athletic director wants to supplement his income. A vendor who supplies athletic equipment to the school offers him a part-time job or commission for referring business to the company.

**More Info:** Because the athletic director oversees athletic purchases at the school, his acceptance of a part time job or commission with the vendor violates board policy as he cannot remain "objective" about future purchasing decisions and stands to financially benefit from future transactions.


**Situation 1.4:** An employee purchases coffee supplies from Starbucks Coffee. The employee owns some shares of stock in Starbucks.

**More Info:** This transaction is NOT prohibited as long as the employee's shares of stock qualify as a "remote" interest (1% ownership interest or less).

**Situation 1.5:** A debate advisor at a high school wants to hire their daughter to be a debate judge at an upcoming debate tournament.

**More Info:** District employees involved in purchasing decisions or in a position to influence a transaction for a school may NOT contract with a member of their immediate family or an immediate relative. Because these decisions cannot be made objectively, they are considered a conflict of interest and are prohibited.

**2) Gifts, Discounts or Promotional Items** – District employees may NOT accept discounts, gifts, or promotional items from a vendor for personal use, offered to obtain district business or in appreciation or in exchange for the employee's past involvement in district business with the vendor. Employees should politely express appreciation for the gesture but **inform the vendor that acceptance of the item is prohibited by Board policy.**

 <p><b>ASB PROCEDURES MANUAL</b></p>	<h2 style="text-align: center;">VENDOR RELATIONS</h2>	<p style="text-align: center;"><b>REVISED 10/18</b></p>
---	---	---

**Situation 2.1:** In recognition of a coach’s past business and to support their work, a sports vendor issues the coach a personal discount card.

**More Info:** Employees cannot accept anything from which they would receive a personal financial benefit.

**Situation 2.2:** A current or potential vendor asks an athletic director out to lunch to discuss their company’s products. The vendor intends on paying for the lunch.

**More Info:** The employee may attend the lunch but must pay for their own meal.

**Situation 2.3:** A current or potential vendor wants to bring pizza to a coaches’ meeting and showcase some of their latest equipment.

**More Info:** The vendor may attend the meeting but should be asked not to bring meals or refreshments.

**Situation 2.4:** In order to obtain the District’s business or as a gesture of thanks for the District’s past business, a vendor offers a coach tickets to a Tacoma Rainiers game.


**More Info:** District employees cannot accept any type of event or game tickets for personal use.

**Situation 2.5:** When placing an order for basketball uniforms, the vendor offers free coaches’ jackets for an order of \$1,000 or more.

**More Info:** Orders placed with vendors should be for the exact amount needed, and not inflated in order to achieve free product or additional savings. Vendors should be encouraged to offer discounts or sales incentives that lower the cost to the students and the ASB, and not personally benefit staff involved in purchasing goods with student funds.

**Situation 2.6:** A vendor stops by to drop off their new fall catalog. As a gesture of thanks for past business, they give the athletic director a sleeve of golf balls and a hat for their personal use.

**More Info:** Employees cannot accept anything from which they would receive a financial benefit. Alternatively, the goods could be awarded to an athlete as a prize or incentive.

 <b>ASB PROCEDURES MANUAL</b>	<b>VENDOR RELATIONS</b>	<b>REVISED 10/18</b>
---	-------------------------	--------------------------

**Situation 2.7:** A vendor offers discounts to all teachers making personal purchases of classroom or other supplies for use in their classroom.

**More Info:** Because it does not appear that the discount is offered based on past district business relationships with any particular employee, the transaction is not prohibited.

**Situation 2.8:** A local coffee shop offers discounts to all district employees of 10% off espresso drinks.

**More Info:** These “goodwill” types of discounts are NOT prohibited in situations where the discount is generally available regardless of the lack of purchasing authority of the employee, and the discount is not offered in exchange for or in appreciation of past or future business.