

WASBO ASB Procedures Manual

Formatted and Personalized for

Prescott School District



July 2019

WASBO ASB PROCEDURES MANUAL
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Modified for the Prescott School District

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INTRODUCTION

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

Prescott School District advisors and any coaches participating in fundraising must review the ASB Responsibilities page on the following page and review the sections as outlined. The advisor must acknowledge that they have reviewed the various sections required prior to conducting any ASB activity or fundraiser.

ASB FUNDRAISING

A Quick Checklist

Here is a general checklist for fundraising.

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

BUDGETING

INTRODUCTION

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

PROCEDURES

BUDGET DEVELOPMENT AND APPROVAL

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

Preliminary ASB budgets (including forms and supporting documentation) from the individual schools are sent to the business office for review. After the business office approves the preliminary budgets, final forms are prepared, signed and dated by the ASB. The final forms are returned to the business office to be combined with all ASB school budgets. This becomes the District's ASB Fund Budget and is presented to the Board of Directors for approval.

Once approved by the Board, this becomes the official plan for the ASB for the year. The schedule for completing the budget process is determined by the business office. The process provides for necessary student participation as stated in WAC 392-138-110.

BUDGET PREPARATION

A. Review of Accounts

Review current year ASB budget reports, considering the following:

1. Continuing Accounts – Activity accounts that are actively being used and will continue next school year.

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)

2. 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 business office for new account codes.
3. Nonassociated Student Body Private Moneys – RCW 28A.325.030 permits these nonassociated student body private moneys to be held in trust within the associated student body fund.

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 charitable purposes, even if specific plans have not been set.

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

B. Activity Budgets

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

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

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

4. Expenditures – List estimated expenditures during the next school year. Keep in mind that you are not allowed to spend more than your total budgeted expenditures.
5. Ending Balance 08-31-20XX – The ending cash balance is a residual balance. It is equal to the beginning cash balance plus revenues, plus or minus interactivity transfers, less expenditures. The ending balance must be greater than or equal to zero.

C. ASB Budget

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

D. Submission to Business Office

Submit the completed ASB budget to the business office.

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

BOARD OF DIRECTOR'S APPROVAL

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

CASH HANDLING

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) Money collected must be US currency.

If you have any questions, contact the business office.

INTERNAL CONTROLS

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

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

The principles of internal control are:

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

PROCEDURES

A. Receipt Forms

Receipt forms must be standard throughout the district. **Generic receipts are not acceptable.** If the event warrants use of a receipt book, the book must be obtained from the ASB Secretary or it will be included in the cash box. The receipt book

must be returned to the ASB Secretary upon completion of the event and must contain all receipts, including voids.

Items that must be included on receipt:

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

B. Receipting

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

- Receipts must be issued in numeric order.
- Checks may **NOT** be cashed from ASB funds.
- Checks may **NOT** be written for more than the amount of purchase.
- Checks received for goods must be for the amount of purchase only. If a check is written for more than the purchase price it will be considered a donation and change back will not be given.
- ASB money may **NOT** be used to make change.
- Checks must be endorsed immediately upon receipt.

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

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

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

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.

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.*

A. Deposit Preparation

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

B. Reconciliation of District Depository Accounts

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

NON-SUFFICIENT FUND CHECKS

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

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

TRANSMITTAL OF DISTRICT RECEIPTS

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

CHANGE FUNDS

The District Office has established by board policy ASB imprest funds. The ASB imprest fund consists of cash boxes made up of a specific currency amount set by the Business Manager and a checking account. The cash boxes and checking account statements are reconciled monthly by the Business Office. Prior to an event, the contents of the cash/change box is counted, noted, and signed by the ASB Secretary and an ASB representative of the fundraising group. The cash/change box is returned immediately following the event to the ASB Secretary where

it is reconciled to the count of the ASB representative. The ASB Secretary will receipt in the monies collected and return the original currency value to the cash box. Monies receipted in are submitted to the Business Office to be deposited in the ASB fund checking account and recorded as revenue to the appropriate ASB associated account.

CONSULTANT/CONTRACTUAL SERVICE AGREEMENT

INTRODUCTION

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

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

PROCEDURES

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

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 business office.

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

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

NOTE: Be aware of possible conflicts of interest, or beneficial interest situations.

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

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

FUNDRAISING

INTRODUCTION

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

PROCEDURES

Procedures Prior to Sale

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

Procedures During the Sale

1. All merchandise should be stored in a secure area throughout the sale. The club advisor/coach is responsible for securing the merchandise and for checking all merchandise in and out. For fundraisers exceeding one month, a monthly inventory count and a monthly reconciliation should be performed.

Individual student record sheets shall be maintained. (ASB Merchandise Check out Form)

- 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.
 - The individual responsible for the fundraiser should perform an instantaneous reconciliation between what the student signed for and what they are returning.
- c. Students should not be allowed to check out any additional merchandise if they have not successfully reconciled previous sales.
3. Money is to be turned into the ASB secretary each day for deposit or storage in the school safe. The ASB secretary will issue a receipt to the advisor/coach each time money is turned in.
4. Under no circumstances, should ASB club or group money be taken home for safekeeping either by students or staff, nor stored in a classroom, nor deposited to an individual's personal bank account.

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.
 - 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.
 - Submit a list of students to the ASB secretary for addition to a fine list.
2. All unsold merchandise is to be counted and placed in a secure location. The unsold merchandise is to be returned to the vendor for credit.
3. A file is to be kept on each fund raising activity. The file should include:
 - The activity request form.
 - Copies of all vendor invoices, district purchase order(s), receipts, student record sheets and any other backup documents.
 - A record of physical inventory of the unsold merchandise.
 - A copy of the vendor's credit memo for the merchandise returned.
4. All invoices received by the activity advisor shall be reconciled to the file copy purchase order(s) and then given to the ASB secretary for payment.
5. Total revenue less the value of merchandise not sold should be compared to projected revenue and amount deposited with the district.

Raffles/Gambling/Bingo/Carnivals

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

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

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

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

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

INTERNAL CONTROLS

INTRODUCTION

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

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

WRITTEN POLICIES AND PROCEDURES

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

SEPARATION OF DUTIES

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

DOCUMENTATION

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

ROUTINE RECONCILIATIONS

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

SECURITY

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

RECORDS RETENTION

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

INVENTORY

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 business office for inventory procedures.

PROCEDURES

A. Order and Receipt of Goods

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

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

B. Security

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

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

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

C. Reconciliation

1. A physical inventory of resale items should be performed monthly. Inventory can be taken less frequently for small operations. The frequency of taking inventory must be increased if significant shortages are discovered.
2. Complete an Inventory Reconciliation Form.
 - Start with beginning inventory, add purchases made during the month (from vendor invoices), and deduct ending inventory. This figure should represent the quantity of items sold. To reconcile the quantity sold to actual cash deposits, extend the quantity sold by the selling price. This total figure should equal the cash deposited.
 - All differences must be explained in writing and signed in ink.

- Copies of all inventory forms should be submitted to the district ASB accounting department for review at the end of each physical inventory, with originals retained at the building site.
- If the inventory is for a fundraiser, the original monthly inventory reconciliation should be kept with the fundraising reconciliation in the club's fundraiser file.

SURPLUS INVENTORY

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

CHARITABLE FUNDRAISING

INTRODUCTION

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

PROCEDURES

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

ADVERTISING THE EVENT

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

RAISING ENOUGH MONEY

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

FUNDRAISING FOR NONPROFIT ORGANIZATIONS

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

ACCEPTING CHECKS

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

ASB 600(0) ACCOUNTS

Districts using the 600(0) series of the ASB fund should be aware that the account(s) must be budgeted and approved by the student council.

DISBURSEMENT

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

PRIZES, COMMISSIONS, INCENTIVES

Districts should consider whether prizes, commissions, and incentives will be permitted in conjunction with charitable fundraising. 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.

PURCHASING

INTRODUCTION

Regardless of the purchasing process employed by school districts, the following requirements must be met: a) the confirmation of budget capacity; b) the ASB governing body's approval of all purchases; and c) state and district bid law requirements. These procedures outline issuance of purchase orders at the school level.

PROCEDURES

All purchases must follow district policy and procedures which require the issuance of a purchase order. To make an ASB purchase:

1. Determine budget capacity.
2. Determine if there is enough money in the account at the time the purchase order is requested to cover all costs.
3. Ask the school secretary to prepare a purchase order.
4. Acquire the ASB governing body's approval prior to a commitment to purchase.
5. Receive approval signatures.

In some cases, an employee may receive prior approval to purchase miscellaneous items with a personal check or credit card. Original receipt(s), not a charge card statement, must be attached to a district authorized reimbursement form and submitted for reimbursement.

As stated in Policy & Procedure No. 3510 and No. 6210, the District requires *preapproval* for all expenditures unless in an emergency situation. Expenditures from any account, including an ASB account, without preapproval is risky—the *expenditures may or may not be reimbursed*. Those who make an unapproved purchase may turn in a reimbursement requisition. Depending upon the nature of the expenditure, the requisition must be approved by the ASB Counsel, the business office, and the School Board.

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

Contact the business office for further district purchasing procedures.

RECORDS RETENTION

INTRODUCTION

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

PROCEDURES

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

Records Manual Series Title & Description	Secondary Description	Retention Primary Copy
Athletics	Eligibility Records	3 Years
Banking Records	Canceled Checks	6 Years
	Check Registers	6 Years
	Deposit Slips	6 Years
	Bank Statements	6 Years
Budget		Permanent
Budget Work Papers		Current and Prior Year
Cash Receipts Transmittals – Internal		3 Years
Club Constitutions		Permanent
Constitution and Bylaws		Permanent
Contracts/Agreements		Termination Plus 6 Years
Employee Reimbursement Forms		Current Year and Prior Year
Expenditure/Balancing Reports		Current Year and Prior Year
General Ledger		6 Years
Historical Materials	Trophies, Banners etc.	Permanent
Imprest Reconciliation Forms		3 Years
Inventory Reconciliations	Student Store	3 Years
	Fundraisers	3 Years
	Ticket Sales	3 Years
Invoice/Approval/PO/Contract Copies		6 Years
Meeting Minutes of Clubs & Student Council		Permanent
Petty Cash Records		6 Years
Receipt Books (hand-written)		6 Years
Requisitions (original signatures)		Current Year and Prior Year
Student Fee/Fine Statements		6 Years
Transmittals with Z-tapes		3 Years

STORAGE

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

DISPOSITION

1. Destruction of ASB records will be done according to the State Retention Manual and may be downloaded at: [www.secstate.wa.gov/archives/pdf/School Districts March 2003](http://www.secstate.wa.gov/archives/pdf/School%20Districts%20March%202003)

ELECTRONIC MAIL

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

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

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

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

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

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

RESTRICTIONS ON THE USE OF PUBLIC FUNDS

INTRODUCTION

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

PROCEDURES

Some particular restrictions that cause the most confusion are:

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

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

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

- Items given to individuals should be of nominal value. For example, a letter jacket or pen and pencil set would not be allowed, but an inexpensive pin, plaque, trophy, or athletic sew-on letter would be allowed since they have a nominal value and no functional use or value except to the person receiving the award.
- Allowable items cannot be of more than nominal value. For example, a plaque is not considered a gift if it is within reasonable cost for such an item. The district has determined nominal value to be \$10 or under. Cash awards and cash equivalents such as gift certificates are not allowed under the above RCW's.
- If the item is of a personal nature and of greater than nominal value but will be retained by the Associated Student Body, it is not considered a gift. For example, sweaters for Pep Club can be purchased for use during the club activities; however, the individual cannot retain them.

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

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

- An appreciation lunch was given to volunteer workers. This is either a payment for their services in which case they cease to be volunteers and have received a salary, or it is a gift. The exception to this is providing light lunches or refreshments during or near the time the volunteer services are provided. The district's policies must be followed for a working lunch or dinner.
- Flowers that were purchased for someone in the hospital or convalescing.
- Refreshments purchased for teacher or staff (non-student) meetings.

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

STUDENT INVOLVEMENT

INTRODUCTION

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

RESPONSIBILITIES

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

- Budget
- Charitable giving
- Contracts
- Constitution and By-laws
- Disbursements
- Election of student officers
- Fundraisers
- Purchase orders
- Transfers

CONSTITUTION AND BYLAWS OF THE ASSOCIATED STUDENT BODY

ASB constitution is located in the principal's office.

TICKET SALES

INTRODUCTION

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

PROCEDURES

- 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.
- 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.
- Issue Tickets
 - Record the ticket number sequence, purpose, name and signature of the ticket seller responsible on the ticket sales report.
- Ticket Sales and Admissions
 - It is recommended that two individuals control admissions. One collects money and issues tickets, the other individual collect and tears tickets.
 - Tickets must be sold in number sequence.
 - The ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Tearing prevents tickets from being reused and the numbered half of the ticket provides a way to reconcile receipts.
- Daily Sales Report
 - Count money and complete cash summary on ticket sales form at the conclusion of the event.
 - Ticket value should equal cash summary total. Any difference must be explained.
 - To calculate the number of tickets sold, take the ending ticket number minus the beginning ticket number plus one and multiply by the selling price. Return the completed daily ticket sales form and all money collected to the ASB secretary.
 - To safely secure monies collected after school hours, money should be given to the athletic director or a school administrator for proper storage.
- Completion of Event
 - Return all unused tickets and change fund to ASB secretary with the final daily ticket sales form.
 - The ASB secretary logs in and verifies all tickets are accounted for and that the change fund has been returned intact.

TRAVEL

INTRODUCTION

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

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.

Out of state or overnight travel requires principal and Board approval prior to the event taking place.

PROCEDURES

A. Allowable Expenditures

1. Meals – All meal receipts must be submitted for reimbursement. Meal allowances will not be higher than the standard per diem rates set by District policy.
2. Lodging – The ASB may pay for actual lodging expenditures incurred by student(s), ASB advisor(s) and approved chaperones.
 - All lodging facilities should be contacted in advance to determine if they will accept purchase orders and invoice the district/school for payment or whether they require or offer payment via a travel or procurement card.
 - Advances for lodging can be made only when the lodging facility will not accept purchase orders, travel cards or procurement cards. Itemized receipts must be kept for all lodging expenses.
2. Transportation

If possible, district transportation should be used for ASB activities. Advisors/coaches should not transport students in their personal vehicles except in an emergency situation and after consultation with an administrator.

 - School Vehicles – Mileage to be billed to the ASB is as follows:
Driver and bus \$1.87 per mile
Driver and car \$1.28 per mile
Car \$0.55 per mile
 - Airlines – If air travel is necessary, tickets shall be secured with a school district purchase order, travel card or procurement card. Air fares are not to exceed the cost of a common coach carrier.
 - Public buses, taxis, miscellaneous – Receipts are required for buses, taxis, or miscellaneous forms of travel.
3. Chaperones – Travel expenses of accompanying adults (advisors or approved chaperones) are a justifiable and reimbursable expense of the activity, but must have prior student council approval. Reimbursable items follow the guidelines noted above. When budgeting for travel, the ASB will need to cover costs, including substitute costs, if applicable, for attending chaperones.

B. Travel Advances/Allowances

It is necessary in some cases to send a team with a check to cover authorized ASB travel expenses. This can be handled through the Imprest Account, but requires prior approval.

1. Prior to the trip
 - A purchase order must be approved with a do not exceed amount.
2. End of Trip
 - Receipts must be returned to the business office within the required period specified by the district.
 - If the advance was in excess of expenses, the ASB advisor/coach must return the excess funds to the business office to be credited back into the original budget/account code.
4. If the advance was less than expenses, refer to district policy to determine if you are eligible for reimbursement.
5. If meal allowances were used, the Advance Travel List form must be attached.

DANCE CHAPERONES

According to the current collective bargaining agreement with the Prescott Education Association, class advisors who are also teachers acting as dance supervisors (chaperones) at dances which are sponsored annually by the class which they are advising (homecoming and prom) will not be entitled to additional compensation. In the event additional dances are scheduled through the class advisor who is also a teacher and approved by the building administrator, then payment shall be made by the hosting class or group to the affected class advisor who is also a teacher. Payment will be at the advisor's hourly per diem rate.

BOOSTER CLUB

Introduction

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

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

Staff participation, cooperation and support are encouraged if employees would like to become member 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 © 3 non-profit organization and maintain clear communications with the building principal regarding their activities. In many districts, Booster Clubs are officially recognized by the local school board. They must carry liability insurance for their activities, particularly when renting district facilities. Additional special insurance may also be required if the Booster Club sponsors athletic events.

Procedures

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

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

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

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 the 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: produce 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 to the booster club.
4. The activity must:
 - have been approved by the Booster Club membership or Executive board; and
 - be part of the organization's budget.
6. A facility use permit may be required by the school district, in accordance with district policy.

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

Donations:

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

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

<https://www.k12.wa.us/policy-funding/equity-and-civil-rights/equity-school-athletic-programs>

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 organization. (1-800-562-3804)

Revised Code of Washington (WACs)

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
WAC 392-138-018	Moneys. 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
WAC 392-138-200	Activities. Nonassociated student body private moneys.
WAC 392-138-205	Nonassociated student body private moneys – Deposit and investment.

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

WAC 392-138-003 Authority.

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

WAC 392-138-005 Purposes.

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

WAC 392-138-010 Definitions.

- (1) "Associated student body organization" means a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district in compliance with this chapter.
- (2) "Associated student body program" means any activity which (a) is conducted in whole or part by or in behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities, and (b) is conducted with the approval, and at the direction or under the supervision, of the school district.
- (3) "Central district office" means the board of directors and/or their official designee to whom authority has been delegated to act in their behalf.
- (4) "Associated student body public moneys" means fees collected from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the school district which is of a cultural, social, recreational or athletic nature, revenues derived from "associated student body programs" as defined in subsection (2) of this section, and any other moneys received by an associated student body, not specified in subsection (5) of this section and [WAC 392-138-100](#), for the support of an associated student body program.
- (5) "Nonassociated student body private moneys" means moneys generated by fundraising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.
- (6) "Associated student body governing body" means the student council, student activities board, or other officially recognized group of students appointed or elected to represent the entire associated student body within a school in accordance with procedures established by the board of directors of the school district.
- (7) "Trust fund" means a fund used to account for assets held by the district in a trustee capacity for the specific purpose designated by the fundraising group and described in the notice provided

to donors prior to the fundraising event. Such moneys must be accounted for separately from associated student body public moneys

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

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

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

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

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

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

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

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

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

(ii) The establishment of an official governing body representing the associated student body;

(iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body moneys; and

(iv) The designation of the primary advisor to each associated student body and the authority of the primary advisor to designate advisors to the various student subgroup organizations affiliated with an associated student body;

(c) Assign accounting functions, or portions thereof, to the school building level to be performed by a designated representative of an associated student body or centralize the accounting functions at the district central administrative office level; (d) Provide for the participation of the associated student body or bodies of the school district in the determination of the purposes for

which associated student body public moneys and nonassociated student body private moneys if held as private moneys within the associated student body fund shall be budgeted and disbursed; and

(2) If the district permits students to conduct fundraising activities and solicitation of donations in their private capacities they shall establish policies to permit such activities and the allowable uses of such moneys. The board policy and/or procedures must include the approval process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

WAC 392-138-014 Accounting procedures and records.

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

- (1) Accounting methods and procedures shall comply with such rules and regulations and/or guidelines as are developed by the state auditor and the superintendent of public instruction and published in the Accounting Manual for Public Schools in the State of Washington and/or other publications;
- (2) Whenever two or more associated student bodies exist within a school district, the accounting records shall be maintained in such a manner as to provide a separate accounting for the transactions of each associated student body in the associated student body program fund;
- (3) The fiscal and accounting records of associated student body program moneys shall constitute public records of the school district, shall be available for examination by the state auditor, and shall be preserved in accordance with statutory provisions governing the retention of public records; and
- (4) Nonassociated student body private moneys shall be held in trust by the school within the associated student body fund or within a trust fund and be disbursed exclusively for such purposes as the student group conducting the fundraising activity shall determine, subject to applicable school board policies. The district shall either withhold or otherwise be compensated an amount from such moneys to pay its direct costs in providing the service. Such funds are private moneys, not public moneys under section 7, Article VIII of the state Constitution.

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

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

WAC 392-138-018 Petty cash funds.

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

- (1) A petty cash fund shall be initiated by warrant or check;
- (2) Paid-out receipts shall constitute invoices for the purpose of vouchering; and

(3) An upper limit of the amount of the petty cash fund shall be established by the board of directors.

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

The statutory provisions of [RCW 28A.335.190](#), the so-called "bid law" governing school district purchasing procedures, shall govern purchases payable from the associated student body funds. [Statutory Authority: 1990 c 33. 90-16-002 (Order 18), § 392-138-065, filed 7/19/90, effective 8/19/90; Order 4-76, § 392-138-065, filed 3/4/76, effective 7/1/76.]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (2) Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe;

- (3) All disbursements from the associated student body program fund or any imprest bank account established there under shall have the prior approval of the appropriate governing body representing the associated student body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student body governing body in accordance with associated student body bylaws;

- (4) When an account within the fund balance of an associated student body organization does not contain a sufficient balance to meet a proposed disbursement, such disbursement shall be limited to the fund balance: Provided, That a transfer of fund balance between associated student body organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body;

- (5) Warrants shall not be issued in excess of the moneys on deposit with the county treasurer in the associated student body program fund; and

- (6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

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

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

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

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

- (1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fundraising permitted. School board policy includes provisions to ensure appropriate accountability, including prompt deposit, holding the moneys in trust, and disbursement only for the intended purpose of the fund-raiser;

- (2) Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition;

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

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

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

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

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

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

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

Meeting Minutes

I. Meeting of _____

Date: _____ Time: _____ Place: _____

Presiding Officer: _____

Members present: _____

Members absent: _____

Guests present: _____

II. Minutes of previous meeting ___approved, ___as amended, ___not approved

III. Treasurer's report: _____

IV. Officers' report: _____

V. Committee Reports:

Committee: _____

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

Committee: _____

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

Committee: _____

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

VI. Old Business

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

VII. New Business

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

Item: _____ Presented by: _____

Motion: _____ passed____, failed____.

VIII. Announcements: _____

IX. Adjourned at: _____

Student Secretary's signature: _____

Advisor's signature _____

PRESCOTT SCHOOL DISTRICT No. 402-37
ACTIVITY REQUEST FORM

7 DAYS ADVANCE NOTICE

Date: _____

Name of Sponsoring Organization: _____

Organization Advisor's Signature: _____
(implies knowledge, support and supervision of activity, if approved)

Proposed Activity: _____

Date of meeting this activity was approved by members of group: _____
(please attach meeting minutes)

Date requested to hold activity: _____ Time of Day: _____

State reasons why you would like to initiate this activity (cultural, athletic, recreational, social, or fundraising for a cultural, athletic, social, or recreational activity)

Materials or supplies needed: _____

Equipment or facilities needed: _____

Student Committee Members (designate chairperson)

Other special needs and/or considerations: _____

Activity approved by: _____ Date: _____

Activity denied by: _____ Date: _____

PRESCOTT SCHOOL DISTRICT NO. 402-37
ASB PROJECTED SALES

Date: _____ Account No.: _____

Name of Sponsoring Organization: _____

Project/Activity Name: _____

Revenue (Items Sold):

ITEMS SOLD	UNIT SALES PRICE	# OF UNITS	REVENUE

Total Revenue: _\$ _____

Total Cost: (from vendor quote or catalog, including freight and taxes)

Expenses:

ITEMS SOLD	UNIT SALES PRICE	# OF UNITS	EXPENSE

Total Expense: _____

(Total Project Revenue minus total Expense) = Profit: _\$ _____

Prepared by: _____

Student Class Treasurer

PRESCOTT SCHOOL DISTRICT NO. 402-37
Parent/Student Acknowledgement of Fundraising Sale

Dear Parent:

The _____ has decided to sell _____ items as a fundraiser to support activities.

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

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

Sincerely,

Principal

Name of Fundraiser: _____

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

Parent Signature and Date

Student Signature

PRESCOTT SCHOOL DISTRICT NO. 402-37

ASB ACTUAL

Date: _____ Account No.: _____

Name of Sponsoring Organization: _____

Project/Activity Name: _____

Revenue (Items Sold):

ITEMS SOLD	UNIT SALES PRICE	# OF UNITS	REVENUE

Total Revenue: \$ _____

Total Cost: (from vendor quote or catalog, including freight and taxes)

Expenses:

ITEMS SOLD	UNIT SALES PRICE	# OF UNITS	EXPENSE

Total Expense: _____

(Total Project Revenue minus total Expense) = Profit: \$ _____

Prepared by: _____

Student Class Treasurer

DEPOSIT RECONCILIATION

General Fund _____

A.S.B. Fund _____

Division / Class / Group _____

Date Received _____

Coin Count

Cash Count

Checks

_____ \$1.00 = _____

_____ x \$100 = _____

_____ \$0.50 = _____

_____ x \$ 50 = _____

_____ \$0.25 = _____

_____ x \$ 20 = _____

_____ \$0.10 = _____

_____ x \$ 10 = _____

_____ \$0.05 = _____

_____ x \$ 5 = _____

_____ \$0.01 = _____

_____ x \$ 1 = _____

Coin Sub-total _____

Cash Sub-total _____

Checks Sub-total _____

I confirm that the deposit was presented in the following manner to the Prescott School District No. 402-37 cashier.

Signature: _____

Date: _____

Coins _____

Cash _____

Checks _____

Sub-total _____

less opening \$ _____

Total Deposit _____

**PRESCOTT HIGH SCHOOL ASSOCIATED STUDENT BODY
TICKET SALES REPORT**

DATE: _____

TICKET SALESPERSON: _____

(Will the person taking tickets please sign this slip, Thanks)

EVENT: _____

STUDENT TICKETS

Ending Ticket # : _____

Beginning Ticket #: _____

Number Sold _____

_____ X \$3.00 = _____

Total amount receipted: _____ (1)

ADULT TICKETS

Ending Ticket # _____

Beginning Ticket # _____

Number Sold _____

_____ X \$5.00 = _____

Total amount receipted: _____ (2)

Total Receipts Collected (1 + 2) _____ (3)

Total Calculated Receipts for Tickets _____ (4)

Cash over or Short (3 – 4) _____

Amount to be Deposited _____

A.S.B. Central Treasurer

Primary Advisor

ASB Merchandise Check out Form

[illegible]