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Evidence

How do you know the information is correct?

Viewpoint

Who is this presenter, what bias is brought to the presentation?

Connections

To what does this relate in my job?

Suppositions

What if something else is figured here?

Relevance

So what?!?

ASB

Associated Student Body Funds

*Laws, Rules, Policies,
and Procedures*

Top 10 Rules

1. Public money, generated by the students or in the name of students, may be used only for Cultural, Athletic, Recreational, or Social, purposes, which are optional, and non-credit.
2. Money raised during the school day, and/or on school property, and/or using school personnel, and/or school materials is public money.
3. ASB funds are restricted public funds and cannot be used for curricular purposes.
4. Co-curricular is not a legal term. Only curricular and extra- curricular are defined in the law.
5. Public money cannot be given away for private use.
6. Students and staff must collaborate on the generation and use of public money.
7. You must have a system to monitor and protect the use of public money.
8. You must follow the federal, state, school board, and your own rules about ASB.
9. In a corporate sense, the Principal is the CEO and CFO; the school board is the Board of Directors.
10. The State Auditor is only one of many regulatory agencies interested in ASB.

Associated Student Body Funds

Fundraising

1 Guidelines

1. Public money, generated by the students or in the name of students, may be used only for **Cultural, Athletic, Recreational, or Social** purposes that are optional and non credit.
2. Money raised during the school day, and/or on school property, and/or using school personnel, and/or school materials is public money.
3. ASB funds are restricted public money and cannot be used for curricular purposes.
4. Co-curricular is not a legal term. Only curricular and extra- curricular are defined in the law.
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2 Tips

- ✓ **Purchasing and Reimbursements** - All should be pre-approved at least 72 hours in advance. Individuals may be held personally liable for a purchase that has not been approved in advance.
- ✓ **Handling ASB Money** - ASB money must always have a paper trail and must never be unsecured.
- ✓ **Fundraising** - All ASB fundraisers must be pre-approved, parent permission forms must be signed, products must be inventoried before and after the sale, receipt log sheet and end cash count sheet necessary to track flow of money. Reconciliation of fundraiser must occur in a timely manner. All fundraising records must be kept in finance office.
- ✓ **Resale/In Out** -This break-even fundraiser is often used for tee-shirts and sweatshirts that students keep; ensure money is collected in advance of giving students items.
- ✓ **Booster vs. ASB** - If you have a booster group, make sure everyone understands the distinction between booster and ASB fundraising.
- ✓ **Vendors** - Always make sure deliveries are made to the school or district office; accepting "gifts" may be a violation of the code of professional conduct.

3 Guidance

- ❑ Plan ahead. Get permission from your principal. Let the school office manager or ASB bookkeeper know what you are planning **before you start**.
- ❑ Follow state law, board policy/procedure, and risk management rules. Do not have raffles if sales are to anyone under the age of 18.
- ❑ Make it clear who is running the fund raiser; if a teacher/advisor, then ASB must receipt and deposit all money; if parent/booster club, then parent/booster club is responsible for all funds.
- ❑ Have a purpose for the funds (cultural, athletic, recreational, or social.) Set profit goals. Check that you have ASB budget capacity.
- ❑ Set a beginning and ending date and stick to it.
- ❑ Make purchases with a district purchase order or purchasing card, and not in an individual's name.
- ❑ Obtain parental permission to inform parents that their student is responsible for all goods checked out, to give them the opportunity to approve or disapprove of their child's participation.
- ❑ Set up a system for daily receipting and deposits. Use district receipt books or the classroom summary receipt. Deposits can only be made through the school office manager or ASB bookkeeper and must go to the district bank account (not a personal bank account.) **Do not take money home or store it in your classroom.**
- ❑ Set up a system for checking out the product and reconciling cash and products when returned. Secure the inventory.
- ❑ Keep all records. Check with your school office manager or ASB bookkeeper for record storage options.
- ❑ Be careful of conflict of interest issues, especially if choosing an independent consultant (like Pampered Chef, Avon) for your fundraiser.
- ❑ Money raised for a charitable purpose is private money and must follow specific procedures. Do not give away ASB money.

4 Issues

The Auditor finds: • Poor controls over cash receipting and fundraising • Lack of note in the student council minutes • Lack of proper ASB budget process • Lack of written procedures • Lack of contracts with outside vendors • Not using official prenumbered district receipts • Mode of payment not annotated • Not restrictively endorsing checks immediately • Lack of reconciliation • No gross profit analysis • No inventory control • Lack of student and principal's approval for ASB expenditures • Lack of support documentation (records).

The Washington Secretary of State's Archives has requirements for saving athletic and activity records. This record retention schedule set minimum requirements. You may hold them longer but they are public record and may be accessed by request as long as you keep them. Any record that is a part of a pending court case must be kept even if the statutory retention requirements have been met. Some items may be required to be kept longer under federal law, so it is always best to check with your school district's central business office before disposing of any public records.

ACCIDENT CLAIMS / INCIDENT REPORTS-STUDENT	Records documenting accident claims/reports	Destroy at end of school year when official record is retained by Insurance/Risk Management/Safety Office..
ATHLETE / TEAM ACHIEVEMENT RECORDS-NON-WIAA	Statistics and league standings for non- Washington Interscholastic Activities Association (Non-WIAA) affiliated activities only.	Retain for 6 years after end of school year, then transfer to Washington State Archives for appraisal and selective retention.
ATHLETE / TEAM ACHIEVEMENT RECORDS - WIAA	Statistics and league standings where Washington Interscholastic Activities Association (WIAA) retains records documenting athletic and team achievements.	Retain for 6 years after end of school year, then transfer to Washington State Archives for appraisal and selective retention.
ATHLETIC AND ACTIVITY SURVEYS	Self-evaluation survey on activities students would like to participate in and limitations of students, as required by Title IX.	Retain for 6 years after end of school year, then Destroy
ATHLETIC ELIGIBILITY RECORDS	Includes physicals, insurance, grade point, appeals, emergency information, student registration and parent/legal guardian consent forms. Primary copy of insurance on individuals should be kept with District Insurance files. Enhanced title to include eligibility records for <u>any/all interscholastic</u> activities.	Retain for 3 years after end of school year, then Destroy
SCHEDULES – ATHLETICS, SCORE BOOK, SCORE SHEETS, TEAM ROSTERS	Dates and locations of school games, meets, scores, rosters and matches for season and tournament play.	Retain for 6 years after end of school year, then transfer to Washington State Archives for appraisal and selective retention.
SCHOOL PROTESTS OF GAMES	All written records and decisions.	Retain for 6 years after end of school year, then transfer to Washington State Archives for appraisal and selective retention.

http://www.secstate.wa.gov/archives/qs_local.aspx

ASB Funds Tip Sheet

DO

- ✓ Double check the rules about raffles
- ✓ Use the budget process to teach good accounting principles
- ✓ Carry an inventory of Student Body supplies and equipment including athletic supplies
- ✓ Remember that ownership of all ASB purchases technically belongs to the district
- ✓ Get student approval for all Student Body purchases
- ✓ Know that trophies and other awards can be purchased with Student Body funds
- ✓ Remember that funds received as an honorarium for a school group (choir, band, debate) must be deposited as ASB funds
- ✓ Check your district policy regarding formal purchase orders requirements for Student Body expenditures
- ✓ Know that School District funds and ASB monies can share the expenses for student projects or activities
- ✓ Keep accurate records, ask questions frequently
- ✓ Attend an ASB Law, Rules, Regulations, & Procedures workshop

DON'T

- Issue complimentary tickets for athletic events or other Student Body activities
- Deposit money in separate savings or checking accounts at a local bank
- Use ASB monies to send flowers to a person in the hospital
- Assume that sending student delegates to state or national conventions or other trips cannot be paid in part by Student Body funds
- Make major purchases without referring to the state bid law
- Accept citizen or group donations to the Student Body for scholarships without School Board approval
- Use Student Body funds to pay for students to attend summer athletic camps without checking WIAA rules
- Forget that a Principal/Advisor can overrule a student authorized purchase
- Hold a fund raiser for a scholarship fund without double checking with your business office
- Pay for services with cash

CHECK

- School district policies in place for ASB funds
- Students and staff involved in preparing ASB budget
- ASB budget submitted and approved by school district directors
- ASB fund raising activities (types) are submitted and approved by the School Board
- Procedures are established to have all collected funds be deposited intact
- That all disbursements have student approval
- That ASB records are maintained for at least six years
- Separate records are maintained for each school in a multi-school district
- The State bid law is observed

ASB Funding, Finance, Law, Rules and Regulations

How would you answer???

Yes No Can ASB funds be used for a basketball team trip to a foreign country?

Yes No Can the Parents hold a fundraiser at school during the day using student and adult help and put the money into their club funds?

Yes No Can the Band buy music for contest if attendance is required for a grade?

Yes No Can ASB funds be used to buy a new wrestling mat?

Yes No Can flowers be given to the ASB Bookkeeper on Secretary's day purchased with ASB funds?

Yes No Can the ASB officers overrule an expense made by the Volleyball coach and approved by the Principal?

Yes No Can ASB organizations deposit money in separate savings or checking accounts at a local bank?

Yes No Can ASB funds be used to send a teacher or advisor or coach to a workshop about ASB finance?

Yes No Can a Principal/Advisor over-rule a student-authorized purchase?

Yes No Can a coach collect the money from students for baseball hats, and write one check to the company