ASB

Finance

2015-16 school year

Issues and Answers

presented by
The Washington Association of School Business Officials
and
The Association of Washington School Principals
and
The Washington State Auditor's Office
# ASB Finance - Issues and Answers

2015-16

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ASB Finance
Issues and Answers

2015-16 Schedule

8:00-8:30 AM Registration

8:30-9:30 AM Introduction & Goals for the Day
Ten Basic Rules
Examples and guidance

9:30-9:45 AM Break

9:45-11:00 AM more on the Ten Basic Rules

11:00-11:30 AM Lunch
Internal Controls Survey

11:30-12:00 AM The School Audit
Audit procedures in your building
Current SAO Findings

11:30-12:45 PM ASB Financial Management
Successful Fundraising
Sales reconciliation

12:45-1:00 PM Break

1:00-1:30 PM more on ASB Financial Management

1:30-2:00 PM Parent Groups & Questions Answered

2:00-2:30 PM Seminar Evaluation & Individual Questions
Top 10 Rules
which explain
ASB Funding, Finance, Law, Rules and Regulations

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 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.
Top 10 Rules
ASB Law, Rules and Regulations

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

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

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.

➢ The Cross Country club met on 6/19/15 and decided on going to Wild Waves 8/29/15 in order to further team-building activities, to vote for team captains at that time and to promote family involvement through inviting immediate family members. The club account would pay for the cost of admission and the cost of the trip for the two busses to transport the players.

➢ I just inherited a Cheer team. One of the girls raised over $2000 in fundraising money, but her expenses only total about $700. Am I able to carry over her money until next year when we order new uniforms?
2. Money raised during the school day, and/or on school property, and/or using school personnel, and/or school materials is public money.

WAC 392-138-010 Definitions.

(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) "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.

➢ I have an ASB question concerning my football coach. He wants to buy football game jerseys with the students’ names on the back that they can keep. He has had a parent meeting and the parents are excited about getting the jerseys. The majority parents are willing to pay for the jerseys for their sons. The coach is setting up some fund raisers, selling wood to help the boys out that do not have the money. What is the best way to proceed? Should I run it through my ASB Football Club? Use our Sports Booster club? If the school collects the money, for money in, money out is that OK?

➢ A staff member reported to me that the girls Volleyball Team was seen conducting a carwash at a local gas station. There is no fundraising paperwork for this event. The girls were wearing their HS Volleyball Team shirts but no other indication that it was a school event was seen on any of the signage they created. The staff member identified a parent that was there but was unsure of the presence of the coach. I have emailed the coach to inquire about this and to discern her level of knowledge of these types of events. I feel that these monies are public monies and that they should be deposited into the ASB funds account by our ASB bookkeeper. I know that the fundraiser wasn't approved by ASB but am not sure how to proceed with this coach as far as making this right. Can I have them complete the paperwork after the fact?
3. **ASB funds are restricted public funds and cannot be used for curricular purposes.**

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

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.

- Each grade level has a balance of funds in their ASB account; is a reward celebration for smarter balance considered academics?

Our principal had originally told each grade level that she would pay $300 for reward party for the students who did well during smarter balance testing. Well, our principal ran out of building money and was not able to come through with the $300. Here’s what the principal wrote:

> “I am not able to approve the money to be spent out of the Building Budget to be used for the SBAC reward celebrations. If the teams per grade level decide to use their ASB money you can do that. Please check with the ASB bookkeeper for the totals in the ASB accounts”

Here’s what the former ASB Advisor wrote:

> “YOU CANNOT USE ASB MONEY FOR ACADEMICS! This is ridiculous that we were approved and already told students, then you take the money away. How unprofessional. Thanks a lot! You can tell the students that they no longer get rewarded for their hard work.”

- Our choir teacher wants to present award plaques to choir students at her end of the year concert. The awards plaques are being purchased from ASB. We told her "no" but she claims that these award winners are part of her Choir club and the voting of the awards were done by the Choir class(es) and her event is part of their choir grade.
4. Co-curricular is not a legal term. Only curricular and extra-curricular are defined in the law. See RCW 28A.325. and WAC 180- 138.

➢ I have one of our elementary schools is asking to purchase a large TV screen ($1800) with ASB money to be set up either in the school’s office or hallway. The screen would display information to students and parents about happenings in the school. It would include some ASB information like fundraisers and other non-ASB info like classroom activities. The school would also like ASB to pay for the installation of the screen (estimated cost $600-$1500, this is an old school building and they are not sure what the wiring cost will be at this time).

➢ Is everything that is not an outgrowth of a for-credit class is considered extra-curricular? For example, ski club, chess club, etc.?

➢ Can we give credit PE credit for an athlete who completes a varsity sport season?
5. Public money cannot be given away for private use.

Washington State Constitution
ARTICLE VIII: STATE, COUNTY, AND MUNICIPAL INDEBTEDNESS
SECTION 7: CREDIT NOT TO BE LOANED. No county, city, town or other municipal corporation shall hereafter give any money, or property, or loan its money, or credit to or in aid of any individual, association, company or corporation, except for the necessary support of the poor and infirm, or become directly or indirectly the owner of any stock in or bonds of any association, company or corporation.

The district is telling staff members that if there students who qualified to participate in a national competition after graduation that they cannot use ASB funds to support them. Is this true?

Can a cheerleader fundraise though ASB for her/his uniform and KEEP the uniform that was purchased with the ASB money that was fundraised?
6. Students and staff must collaborate on the generation and use of public money.

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.

➢ I have ASB reimbursements and I don’t have a student available for signature? What can I do?

➢ The large majority of our coaches are not in my building. Since my AD is the final decision on sports purchases, would it be ok if he signed the individual sports budgets, and then I have ASB sign off on them as well?

➢ If a club indicates on their 15/16 Budget Worksheet that they are going to do a Car Wash, sell Valentines, and have a dance for their fundraisers next year are they restricted to just those fundraisers? If an opportunity came up last minute to do concessions at a sporting event and it wasn’t listed on their worksheet, can they do that fundraiser?
7. You must have a system to monitor and protect the use of public money.

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;

➢ I have a club that wants to put out a donation jar when it sells concessions. What documentation would that entail or is this a no-go idea?

➢ Hope all is well and you are still a contact for ASB questions. If the ASB approved a purchase for uniforms in the amount $8,400 before school was out and now the team needs $10,000 worth of uniforms can an Administrator (acting as CEO) approve the overage and then ASB can follow up with an approval when they return to school?
8. You must follow the federal, state, school board, and your own rules about ASB.

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 392-138-011 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:

➢ Can you confirm for me that we can dispose of old records after 7 years (ASB records)?

➢ Boys basketball has a booster club that raises money for clothing and uniforms. We have asked them to put their new uniforms into our rotation of buying new uniforms when we ever get money again. They say that anything that is raised by booster club does not need to be audited by the school and is not school property.

➢ Can classes require students to buy an ASB card as part of their fees? We have a situation here where unbeknownst to me our music classes (band, orchestra, etc.) have been requiring students to pay for an ASB card.
9. In a corporate sense, the Principal is the CEO and CFO; the school board is the Board of Directors.

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);
........................................ (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;

➢ Is it permissible for ASB Music account to purchase a $1000 instrument from a private party?

➢ Is there any requirement in ASB law that the student leaders be elected by the student body, or can a group be appointed by staff?

➢ Is it ok for the principal to serve as the ASB activity advisor?
10. The State Auditor is only one of many regulatory agencies interested in ASB.

**Federal**
- Courts
- Internal Revenue Service
- Department of Agriculture
- Department of Education

**State**
- Department of Labor & Industries
- Department of Revenue
- Department of Ecology
- Legislature
- Superintendent of Public Instruction
- State Board of Education
- WA Interscholastic Activities Association
- State Gambling Commission
- Secretary of State

**Local Level**
- County Health Department

- Freedom of Speech, Assembly
- Compensation for Advisors/coaches
- Pop machine, lunch competition
- Equity issues

- Employment for coaches/advisors
- Sales taxes
- Environmental issues like car washes
- RCW, Funding, Spending guidelines
- Gender Equity, ASB Budgeting, WACs
- Student Voice in Policies
- Sports, Debate, Drama, Band, Spirit
- Raffles, Bingo, Carnivals
- Support Groups, Charitable Solicitations

- Concessions, food sales

➤ My golf coach ran a tournament last year through his ASB fundraiser account. On the approved proposal he had an expenditure of $500 for a "Tournament Director". This person was not a coach or associated directly with our golf program. Question is - Can we cut the $500 check to this person? We have not done this yet, but again, it was in the proposal and reconciliation paperwork.

➤ Do I need to hold a reseller’s certificate in order to not get charged sales tax on yearbooks when they are an ASB fundraiser?

➤ If our basketball team wants to hold an inter-squad game and charge money for attendance to raise money for basketball camp, can everyone who buys a ticket be put in a drawing for a cash prize? The money collected is from the selling of tickets to the game. If that’s not doable, could everyone in attendance be given an opportunity to shoot a 3-point basket and everyone who makes the shot splits a pre-determined cash prize?
Focus on...

Audits & Fraud Reports

Why, What & How

Why are ASB funds and fundraisers audited:
- ASB funds are public money and as such the taxpayers are keenly interested in appropriate use and controls over the funds.
- Promotes accountability over public money.
- Promotes compliance with state and local laws, and a school district’s policies and procedures.
- Provides reasonable assurance that controls are working effectively to reduce the likelihood of fraud or detect fraud occurring in a timely manner.

What do the auditors examine:
- Money collected and deposited from the sales of ASB cards
- Cash receipting systems for fund-raisers and athletic events
- Control over sales at student stores
- Control and accounting for inventories
- Monies collected from vending machines
- Purchase orders to ensure students have approved expenditures
- Paid invoices to ensure ASB funds are used only for approved legal expenditures
- ASB minutes to determine students level of involvement in decision making process

How the auditors conduct the audit of ASB funds:
- Make inquiries of district staff involved in ASB activities and reporting
- Determine what internal controls are in place that will provide reasonable assurance that public resources are protected against theft or misuse or misappropriation.
- Examine various fundraisers and make a selection to base testing on.
- Testing may be limited if strong controls are in place and functioning as designed.
- Auditors will examine purchase orders, invoices and warrants to ensure expenditures were approved by the students, expenditures are not for curricular purposes
- Auditors may look for unauthorized bank accounts by doing “bank searches”
- Petty cash funds will be examined to determine if the original receipts are received for reimbursement, major purchases and vendor payments are made with the funds and that the district board approved the petty cash fund.

Resources auditors use to determine compliance with laws, rules and policies:
- Common School Manual
- RCW28A.325
- WAC 392-138
- School District Board Approved Policies and Procedures
- Schools Accounting Manual
Associated Student Body
Audit Issues

WASBO ASB Workshops
2015-2016 School Year
Presented by SAO

State Auditor's Office

Type of Audits:
- Financial Audits
- Single Audits
- Accountability Audits
- Fraud Audits
- Special Audits
- Performance Audits

ASB

• Why do we audit ASB funds and fundraisers?

ASB money is public money.

Taxpayers want to ensure public funds are used legally and appropriately.

Laws and Regulations

RCW 28A.325 Associated Student Bodies
ASB funds must be used for legitimate activities of the ASB that are
- Optional
- Noncredit
- Extracurricular events
Which are... CARS
- Cultural
- Athletic
- Recreational
- Or Social

Laws and Regulations

WAC 392-138-014 Accounting procedures and records
- ASB moneys must follow regulations and/or guidelines developed by the State Auditor and OSPI

WAC 392-138-110 ASB Budgets
- Must annually prepare and submit a budget to the board

RCW 43.09.240 Deposits of Public Funds
- Funds collected must be deposited within 24 hours

RCW 39.58.080 Deposits of public funds in public depository required - Deposits in institutions located outside the state.
- Public funds must be deposited in a public depository located in Washington state

Ethics Laws and Regulations

- RCW 42.22.030
  - direct or indirect interest in contracts

- RCW 42.23.070
  - using your position for personal gain

- WAC 180-87-050
  - unprofessional conduct
Laws and Regulations

RCW 43.09.185 Loss of public funds – illegal activity – Report to State Auditor’s office.
- Can now be reported online at: http://portal.wa.gov/asa/portal/publicas/lossreport
- Follow your District policy and procedures for reporting losses.

I’m being audited!

So what does that mean?
ASB Audit Process:
- Gain an understanding of internal controls.
- Analyze and evaluate revenue streams.
- Review records and inventory.
- Identify District accounts using bank sweeps.
- Ask clarifying questions.
- Evaluate compliance with laws, regulations and District policy.
- Report audit results.

Audit Issues 2013-14 School Year

Audit Exceptions FY 14

- Management Letters – 10
- Findings - 2
  - Booster Clubs – did not aggregate and deflate District and Booster Club activities.
  - Internal Controls over cash receipts
    - Separation of duties
    - Yearly Budgets
    - Lack of supporting documentation
  - Lack of monitoring and oversight
  - Missing or Inadequate Fundraising documentation
  - Inventory
  - No reconciliation
  - No profit and loss analysis
  - Prior approval of fundraiser
  - No minutes
  - Loss not reported to SAD

Records Retention

- School District Records Retention laws requires ASB minutes to be retained for six years after the end of the calendar year before being transferred to the Washington State Archives for permanent retention. DAN SD51-20-02 Rev. 1

What would you do?

ASB Scenario #5

A new ASB advisor took over for the 2013-2014 school year, and began by organizing and throwing away ASB minutes from the previous school year. He set up a process to document minutes for the new school year, including:
- keeping an electronic copy of the minutes on the school's digital network
- and a signed original that is stored in the bookkeeper’s records.

How did the new ASB advisor do?

What, if anything would you do differently?
ASB Fundraising Policy and Procedures

- Fundraisers must be approved prior to the event date.
- Purchase orders or procurement card purchases must be approved before any purchases of merchandise are made.
- Packing slips for merchandise received must agree with invoice upon receipt.
- Must perform an analysis of expected revenues.
- Deposits must occur daily and composition (cash/check) must match the receipt.
- Following the fundraiser, receipts must be reconciled to revenues to expected profit analysis.
- Complete the profit analysis form.
- Management must have oversight of ASB cash handling procedures.

What would you do?

ASB Scenario #2
High Standards High School held Valentine's Day Candy Gram Fundraiser from February 2nd to February 13th.
- A fundraiser approval form was completed and approval from the ASB Student Council obtained on January 30th.
- The cost of the candy grams was $10 each.
- A selling price of $17 per candy gram was established and a projected revenue of $510 was documented.
- The candy grams were sold at the ASB window and deposits were made daily by the ASB bookkeeper.
- All cash/check composition matched the receipts.
- Total revenue for the fundraiser was $1,000.

How did the senior class do?
What, if anything would you do differently?

What would you do?

ASB Scenario #3
Awesome High School held a wrestling event where students with an ASB card were charged $5 admission, all others paid $7.
- Two people ran the ticket booth.
- All entry fees are rung up on the cash register at the time of sale and different colored pre-numbered tickets are used to identify $5 admission from $7 admission.
- After each event, cash is reconciled with register receipts (Z tape) by the Ticket Seller and it is verified by the Ticket Coordinator.
- Deposits are made the day after the event and monitored by the Finance Office.

How are they doing so far? Would you change anything?
What would you do?

ASB Scenario #4 continued

- Once the yearbooks arrived the amount was confirmed with shipping ticket.
- Students collected the yearbooks during lunch break.
- Students were required to sign a list indicating they received their yearbook.
- The signed distribution lists were retained and filed with the other Yearbook documentation.
- Complimentary yearbooks were distributed to a specific list of 10 people.
- The remaining unsold yearbooks were retained in a cabinet in the storeroom at the school, which was kept locked.

What would you do?

ASB Scenario #4 continued

Recap

<table>
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<tr>
<th>Beginning Inventory</th>
<th>256</th>
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<tr>
<td>Ended with Shipping Ticket</td>
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<tr>
<td>Workbooks Sold</td>
<td>193</td>
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<tr>
<td>Complimentary Copies Given</td>
<td>10</td>
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<tr>
<td>Ending Inventory</td>
<td>53</td>
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<tr>
<td>Auditor Physical Count</td>
<td>53</td>
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Do you have any concerns? Would you do anything differently?

What would you do?

ASB Scenario #5

- Hands On High has a candy concession.
- ASB advisors maintain a spreadsheet of daily revenue.
- The Financial Secretary runs the point of sale system and receipts all cash.
- The Financial Secretary uses pre-numbered manual receipt books to issue any ASB fees and fines, however the books are not used sequentially.
- The Financial Secretary prepares the daily deposits.
- A loss has been identified at Hands On High. The spreadsheet maintained by the ASB Advisors don't agree to the point of sale reports or to the daily deposits. It has been determined that approximately $480 was not receipted into the Point of Sale report for December.

What went wrong? Where's the risk?

What about cash receipting and inventory?

- Student stores and concession stands have students handling cash. Segregate, segregate, segregate. Using one till with multiple students does not allow for accountability. Assign one student per cash register or box.
- Merchandise — should be in a locked and secure area with limited access.
- Inventory of resale items should be performed monthly, less often for small operations.
- Reconcile inventory — Beginning inventory, add purchases and deduct ending inventory, this should be the cash deposited.

What would you do?

Review District policies and WASBO ASB manual

- Segregate, segregate, segregate.
- Run all sales and returns through cash register.
- If manual receipts are used they should be pre-numbered and used sequentially in order to account for all transactions.
- Document any reason for voids and adjustments, these documents should be reviewed periodically.
- Following your District's policies for reporting the loss.
- Report the loss to State Auditor’s Office.

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• **AGO 1950 No. 406**
School district general funds can be used to replace equipment such as stadium lights, but not levy-voted funds unless specifically addressed. (This office has held, however, in an opinion to the state auditor on September 6, 1939, which arose from facts in which it clearly appeared that such improvement was solely to promote night football games and to insure full admission collections, that...)

• **AGLO 1970 No. 160**
ASB groups may pay dues to a private organization for contractual services. These membership dues lose character as public funds and become private funds of the organization. However, dues must be commensurate with services received by ASB groups; any political activities of the organization must be incidental and not its primary use of funds.

• **AGLO 1971 No. 98**
Funds derived from student activity fees, event receipts, etc., may be used for awards related to scholastics, athletics, drama, student government, etc. so long as they are personal to the recipient, reasonable and not monetary. (See questions (3) and (4), specifically.)

• **AGLO 1973 No. 62**
Individuals hired to work at events conducted by student body groups are employed in the course of “regular business” of the school district, as ASB groups are “arms and agencies” of a school district with public funds under the responsibility and supervision of the school district.

• **AGO 1973 No. 11**
Except as provided for in RCW 28A.58.240 relating to certain adults and nonresident children, school districts are not authorized to charge a general tuition fee for attendance at their publicly maintained elementary or secondary schools …… they may not charge any special fees for attendance at particular courses offered within such publicly maintained K-12 programs. School districts may not charge for the use of their school buses on field trips or like excursions which are a part of their curricular educational activities; charges are required, however, in connection with any extracurricular uses of these school buses.

• **AGO 1973 No. 22**
A school district may use its general operating funds to pay for uniforms and equipment to be used by its students in connection with their participation in interscholastic events approved by the district. (Overrules a 1938 opinion).

• **AGO 1974 No. 21**
A school district may purchase athletic uniforms and equipment out of its ASB fund. A school district may make expenditures necessary to support and maintain student participation in activities, band or team events that require students to be away from home. A school district may furnish letter awards to students who have participated in various school activities, assuming they are nominal in value and do not constitute monetary awards.

• **AGLO 1975 No. 44**
The state superintendent of public instruction may adopt rules defining “associated student body funds” and authorize school districts to establish petty cash funds to which limited ASB funds could be transferred.

• **AGLO 1975 No 89**
ASB Funds must be deposited in the same manner as school district funds unless authorized to do otherwise by law.

• **February 18, 1977 – Advice Memo**
Funds raised by ASB groups are public funds belonging to the school district, to be disbursed only for legitimate school district activity approved by the school district.

• **AGO 1980 No. 19**
Revenues generated by tournaments conducted by a private organization constitute private funds of participating schools or their student bodies. School districts may pay travel, lodging, salary and other expenses it incurs as a result of the district’s participation in the tournament.

• **AGO 1990 No. 12**
The equal rights amendment of the Washington State Constitution (AKA Federal Title IX) applies to public school districts, and the Office of Superintendent of Public Instruction oversees compliance.

• **June 10, 1996 – Advice Memo to SAO**
School districts may reward student participation in extracurricular activities that are part of the overall educational program of the district with uniforms or reasonable school store items. Such award should be authorized and approved by the school board and subject to established guidelines.

• **AGO 2003 No. 1**
RCW 28A.320.015 authorizes school districts to undertake fundraising activities where the activity in question is related to the educational purposes served by the school district.
Some laws and decisions that affect ASB

- **Prince v. Jacoby**
  Clubs of a religious nature can be chartered by the ASB.

- **Fraser v. Bethel**
  The administration has the right to determine and block inappropriate speech.

- **Truth v. Kent**
  A school district may stop a group of Christian students from forming a Bible club on campus if the club limits membership.

- **Castlerock/PERC**
  A separate bargaining unit must be formed for employment positions if professional certification is not required.

- **Department of Revenue**
  ASB (or nonprofit) periodic fundraising does not require paying or submitting sales tax.

- **Hazelwood v. Kuhlmeier**
  Administrative editorial control over school publications is allowable.

- **Coca Cola vs Federal Way**
  Most contracts must be approved by the school board.

- **Federal Fair Labor Standards Act**
  Must pay minimum wages; must pay time and a half over 40 hours in a week. FLSA defines the role of employer versus independent contractor; and other exempt employees.

- **L & I employment rules**
  No employment under 14 years of age without court permission. Employer must cover employees with worker's compensation insurance regardless of age.

- **WA State Nutrition laws**
  By 2010, it is a goal that only healthy food and beverages provided by schools during school hours or for school-sponsored activities shall be available on school campuses.

**Title IX** (RCW 28A.640 and WAC 392-190 and XXXI amendment of WA Constitution)
There cannot be a pervasive atmosphere that discriminates based on gender.

- **Tinker vs. Des Moines**
  Students have a right to free speech if it does not disrupt school order.

- **Equal Access Act**
  Once a school makes its facilities open to non-curriculum related student groups it must provide equal access to all other student groups.

- **RCW 70.93.093 - Dept of Ecology**
  You must provide for recycling at public events when concessions are sold.

- **Corder v. Lewis Palmer School District**
  Speeches at graduation are school-sponsored, rather than private speech. Disciplining a student for changing a pre-approved speech does not violate a student’s rights.

- **Morgan v. Plano Independent School District**
  The distribution of materials can be limited to only during the 30 minutes before and after school, three annual parties, recess, and only passively at designated tables during school hours.

- **Stratechuk v. Board of Education**
  The school district's restrictions on religious music at holiday performances in its schools is not hostile to religion in violation of the First Amendment, nor does it violate the rights of student to receive information and ideas.

- **Federal Copyright Act**
  Neither the rental nor the purchase of a movie carries with it the right to show the movie publicly outside the home for entertainment purposes, unless the site where the movie is used is properly licensed for public exhibition. A musical piece, as a result of classroom study, can be performed without a royalty fee, but the recording and selling of the work requires permission and a fee.

- **Palmer v. Waxahachie Independent School District**
  The US Supreme Court, without comment, left intact a ruling that upheld the dress code barring all messages on student clothing except those that are school-related and manufacturer’s logos that are no larger than two inches by two inches.

- **IRIS - non-profits**
  Upon request, non-profit operations (PTO/PTA/Boosters) must make available the most recent IRS Tax report (990), list of officers/trustees/key employees, and/or the original application for exemption (1023 or 1024) at the business headquarters within 30 days. Non-compliance is subject to fines of $20 per day, up to $10,000.
School Board Policy
Awards of apparel

June 10, 1996 – Advice Memo to SAO
School districts may reward student participation in extracurricular activities that are part of the overall educational program of the district with uniforms or reasonable school store items. Such award should be authorized and approved by the school board and subject to established guidelines.

What kinds of items might be awarded for successful participation in an ASB sponsored activity?

- Cheer uniforms
- Dance Uniforms
- Athletic jerseys with school logo
- Polo, rugby, or fleece-wear with school logo
- Basketball shooting shirts
- FFA jackets
- FBLA or DECA blazers
- Athletic shoes
- Sweatshirts with school logo
- Sweat outfits with school logo
- T-Shirts
- Travel bags with school logo
- Music specialty uniforms
- Ethnic dance wear
- Hats
- Golf gloves
- Customized rain-wear
- Swim-wear
- Crown/ tiaras
- Yearbook

What commonalities do these items represent?
✓ Customized wear
   and
✓ Limited use (1 or 2 seasons)
   and
✓ Students fund-raise for a majority of the cost of the item, or they pay the difference in cash.

Here's some sample language for Board policy...

Awarding of Student Apparel

Individuals in certain groups within the District’s ASB provide leadership, encourage sportsmanship and promote school recognition and school spirit within the school setting and community. In recognition of this service, apparel that no longer has a monetary value may be awarded to these individuals.
## ASB Records Retention Guidelines

<table>
<thead>
<tr>
<th>Item Description:</th>
<th>Retention Period:</th>
<th>Required/Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>ASB Bylaws</td>
<td>Permanent (can be archived)</td>
<td>Required</td>
</tr>
<tr>
<td>ASB Minutes</td>
<td>Permanent (can be archived)</td>
<td>Required</td>
</tr>
<tr>
<td>Banking records:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Copies of imprest receipts</td>
<td>6 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Copies of imprest forms</td>
<td>6 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Transmittals</td>
<td>6 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Transmittals w/z-tapes</td>
<td>6 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Budget work papers &amp; revisions</td>
<td>Current Year plus Prior Year</td>
<td>Recommended</td>
</tr>
<tr>
<td>Cash register tapes (z-tapes, POS)</td>
<td>3 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Contracts/Agreements (original)</td>
<td>Termination plus 6 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Expenditure/Balancing Reports</td>
<td>Current Year plus Prior Year</td>
<td>Recommended</td>
</tr>
<tr>
<td>Employee Reimbursement Forms</td>
<td>Current Year plus Prior Year</td>
<td>Recommended</td>
</tr>
<tr>
<td>Invoice/approval/PO(contract copies)</td>
<td>Current Year plus Prior Year</td>
<td>Recommended</td>
</tr>
<tr>
<td>Inventory reconciliations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student stores</td>
<td>4 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Fund Raisers</td>
<td>4 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Ticket sales</td>
<td>4 Years</td>
<td>Required</td>
</tr>
<tr>
<td>Receipt books (hand-written)</td>
<td>6 Years (can be archived)</td>
<td>Required</td>
</tr>
<tr>
<td>Requisitions (original signatures)</td>
<td>6 years</td>
<td>Required</td>
</tr>
<tr>
<td>Student Fee and Fine Statements</td>
<td>6 Years (can be archived)</td>
<td>Required</td>
</tr>
</tbody>
</table>

### 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)

The revised Local Government Records Retention Schedule for School Districts and Educational Service Districts - Version 7 - has been approved and is now available for viewing at on the Washington State Archives website at

ASB Related Record Retention


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.

ATHLETE/ACCIDENT CLAIMS/INCIDENT REPORTS- STUDENT
Records documenting accident claims/reports where official record is retained by Insurance/Risk Management/Safety Office.
Destroy at end of school year.

ATHLETE / TEAM ACHIEVEMENT RECORDS- NON-WIAA
Statistics and league standings for non-Washington Interscholastic Activities Association (Non-WIAA) affiliated activities only.
PERMANENT - 1 copy potential archival value.

ATHLETE / TEAM ACHIEVEMENT RECORDS - WIAA
Statistics and league standings where Washington Interscholastic Activities Association (WIAA) retains records documenting athletic and team achievements.
6 years – potential archival value.

ATHLETIC AND ACTIVITY SURVEYS
Self-evaluation survey on activities students would like to participate in and limitations of students, as required by Title IX.
5 years.

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.
3 years.

SCHEDULES - ATHLETICS
Dates and locations of school games, meets, and matches for season and tournament play.
3 years.

SCHOOL PROTESTS OF GAMES
1 year.

SCORE BOOK, SCORE SHEETS
1 year.

TEAM ROSTERS
3 years.

ASB/CLASS/CLUB ELECTIONS
Voter eligibility, challenges to voter eligibility, voted ballots, tally sheets, and any working files.
1 year.
Associated Student Body Funds

*K-6 Internal Controls Checklist*

- Pre-numbered tickets, receipts, or cash register receipts are always used when money is collected.
- All moneys are counted before transferring between students and staff, and verified.
- Receipts are always noted as *cash or check* accepted.
- All moneys are deposited within one working day and are intact.
- All transmittals are prepared and submitted by district policy.
- All funds are transferred on a timely basis (at least monthly).
- All NSF checks are followed up on a timely basis.
- All expenditures are used for extracurricular optional, non-credit activities that are Cultural, Athletic, Recreational, or Social in nature.
- All records of fundraisers are kept together.
- Prizes, awards, and incentives are approved and nominal (diminimis) in nature.
- All School District policies are followed for expenditures: Purchase orders, approval, bids or quotes.
- Petty Cash and /or Imprest accounts are documented and approved.
- Petty Cash and /or Imprest accounts are reconciled in a timely basis (at least monthly).
- A procedure is established and followed for maintaining inventories in the student store.
- All equipment purchased with ASB funds are annually inventoried and reconciled.
- The combination to the safe is changed when key staff turnover.
- All tickets are recorded in a ticket log, accounted for, and sales are compared to deposits and ticket reports.
- All fundraisers are pre approved by the Principal.
- All fundraisers are reconciled at the end of a sale.
- All receipts, tickets, purchase orders, and other pre-numbered documents are secured, and reconciled on a regular basis.
- All funds raised as Private Moneys are restricted to use as stated by the donor.
- Procedures are in place to insure that no activity spends more funds than it has available.
- Private moneys from Parent Support Groups (PTA/PTO) are clearly separated from ASB and school accounting.
Associated Student Body Funds
Internal Controls Checklist 7-12

☐ Student council constitution (and bylaws) in place.
☐ Official minutes of student meetings kept on file, and sent to the district office for archival storage.
☐ Club constitutions and minutes on file.
☐ Student officers approve all clubs and student activities budget, fundraisers, and expenses.
☐ Pre-numbered tickets, receipts, or cash register receipts are always used when money is collected.
☐ All moneys are counted before transferring between students and staff, and verified.
☐ Receipts are always noted as cash or check accepted.
☐ All moneys are deposited within one working day and are intact.
☐ All funds are transferred on a timely basis (at least monthly).
☐ All NSF checks are followed up on a timely basis.
☐ All expenditures are used for extracurricular optional, non-credit activities that are Cultural, Athletic, Recreational, or Social in nature.
☐ The purpose of expenditures are noted and approved by student officers as outlined in the constitution or bylaws.
☐ All records of fundraisers are kept together.
☐ Prizes, awards, and incentives are approved and nominal (diminimis) in nature.
☐ All School District policies are followed for expenditures: Purchase orders, approval, bids or quotes.

☐ Petty Cash and /or Imprest accounts are documented and approved.
☐ Petty Cash and /or Imprest accounts are reconciled in a timely basis (at least monthly).
☐ A procedure is established and followed for maintaining inventories in the student store.
☐ All equipment purchased with ASB funds are annually inventoried and reconciled.
☐ The combination to the safe is changed when key staff turn over.
☐ All tickets are recorded in a ticket log, accounted for, and sales are compared to deposits and ticket reports.
☐ All fundraisers are pre-approved by students and staff.
☐ All fundraisers are reconciled at the end of a sale.
☐ All receipts, tickets, purchase orders, and other pre-numbered documents are secured, and reconciled on a regular basis.
☐ All funds raised as Private Moneys are restricted to use as stated by the donor.
☐ Procedures are in place to insure that no club, sport or activity spends more funds than it has available.
☐ Student officers approve monthly financial reports and budget comparisons.
☐ Private moneys from Parent Support Groups are clearly separated from ASB and school accounting.
Fund Raising Intent

Name of Group:______________________________

Date of Request:______________________________

Description of Fund Raising Activity (include cost of items):

Amount of money estimated to be raised:________________________

Describe projected use of the money:

Beginning Date of Fund Raiser:_________________________ Ending Date:_________________________

Approval (after receiving the following signatures this form will go to the Administrator for final approval)

Advisor:_________________________________ Date:_________________________

Activity Treasurer:_____________________________ Date:_________________________

ASB Treasurer:________________________________ Date:_________________________

Approved Yes No circle one

If No, state reason:__________________________________________________________

Administrator Signature:________________________________ Date:_________________________
Fund Raising

A Checklist

☐ Type of fundraiser approved by school board policy.
☐ School policies and procedures reviewed.
☐ Approval by Advisor and Principal.
☐ Meeting minutes showing student approval filed in the activities office.
☐ Selection of the Vendor considers bid law.
☐ Time line established, scheduled on master school calendar.
☐ Group meeting to cover the details of the sale.
☐ Fund Raiser intent form (including budget) filled out and filed in the activities office.
☐ Vendor Contracts signed by Principal.
☐ Parent and student responsibility acknowledged.
☐ Sale kick-off event.
☐ Incentives determined.
☐ Individual student record sheets.
☐ Money deposited daily.
☐ Verify record sheets.
☐ Purchase order issued.
☐ Initial inventory received, counted, and secured.
☐ Secure merchandise during delivery period.
☐ Final inventory- secure & return unsold merchandise.
☐ Final reconciliation of the funds raised.
☐ Final bill approved by students and advisor.
☐ Fund Raiser Sale evaluated by students.
Fundraiser Checklist

- Product quality durable or desirable
- Product price fair to the purchaser
- Incentive program faire and within state guidelines for diminishis
- Company representative local and available
- The educational value to participant for the sale is apparent
- Years the company has been in business
- Years the representative has been with the company
- Projected net profits at least 35%
- Ordering and tally forms provided
- Orders separated by class or other for delivery
- Products pre-packaged for delivery
- Student sales on a spreadsheet provided by company
- Management software provided
- Freight/ shipping included
- Kick off assembly provided by sales representative
- Posters provided at no cost
- Parent letter provided
- Product samples available
- Safety and adult supervision stressed
- Turn-around time for incorrect or damaged shipments
- Returns allowed
- Terms of payment
- Need for bidding or quotes
- School history with the company
- References from other local schools available:
  - Met goals?
  - Company delivered as promised?
  - Would you work with the company again?
  - Problems solved easily?
ASB ADVISOR’S ACKNOWLEDGMENT
OF RESPONSIBILITIES

Inventory

In order to meet audit requirements the following rules must be followed when merchandise is checked out to students for sale:

✓ Obtain proper parental approval for the student to participate in the sale. Use the “Parent Approval Letter.”

✓ Maintain adequate records of inventory issued and money received from each student. Use the “Fund Raiser Check-Out and Reconciliation Form.”

✓ Collect money from students at least once a week and submit to the ASB Bookkeeper using an ASB transmittal form.

✓ Upon completion of the fund-raiser, complete the “ASB Fund Raising Recap & Profit Analysis”: and submit this form along with all other paperwork related to this fund-raiser to the ASB bookkeeper. The fund-raiser information will be available for the auditor to review upon request.

✓ I have read the record keeping requirements for fund-raisers and agree to follow them to ensure that the paperwork is completed as required by the state auditor’s office.

Activity Advisor’s Signature __________________________ Date __________________

Distribution: ______ ASB Bookkeeper ______ Advisor
PARENTAL PERMISSION FOR FUND RAISING

School ___________________________ Date ____________________

Dear Parent:

The ___________________________ Club has decided to sell ___________________________ items as a fundraiser to support activities. Certain guidelines are necessary and I ask that you read this carefully and review it with your son or daughter before the sale begins.

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

Sincerely,

Club Adviser

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

_________________________ (Parent Signature) ___________________________ (Student Signature) ___________________________ (Date)
# Individual Inventory

## Product Sales

**Fundraiser**

<table>
<thead>
<tr>
<th>Check out</th>
<th>Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td><strong>Date</strong></td>
</tr>
<tr>
<td>-----------</td>
<td>---------</td>
</tr>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**Total**
# Fund Raiser Reconciliation

<table>
<thead>
<tr>
<th>A. Items purchased</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Retail Value of Purchase</td>
<td>$</td>
</tr>
<tr>
<td><em>A. times sales price</em></td>
<td></td>
</tr>
<tr>
<td>C. Merchandise returned</td>
<td></td>
</tr>
<tr>
<td>D. Retail Value of returns</td>
<td>$</td>
</tr>
<tr>
<td><em>C. times sales price</em></td>
<td></td>
</tr>
<tr>
<td>E. Total items Sold</td>
<td></td>
</tr>
<tr>
<td><em>B. minus D.</em></td>
<td></td>
</tr>
<tr>
<td>F. Retail value of items sold</td>
<td>$</td>
</tr>
<tr>
<td><em>E. times sales price</em></td>
<td></td>
</tr>
<tr>
<td>F. Number of unreturned/unsold items</td>
<td></td>
</tr>
<tr>
<td>G. Value of Unreturnable Merchandise</td>
<td>$</td>
</tr>
<tr>
<td><em>F. times sales price</em></td>
<td></td>
</tr>
<tr>
<td>H. Gross profit</td>
<td>$</td>
</tr>
<tr>
<td><em>F. minus G.</em></td>
<td></td>
</tr>
<tr>
<td>I. Expenses that lower the profit:</td>
<td>$</td>
</tr>
<tr>
<td><em>Note:</em></td>
<td></td>
</tr>
<tr>
<td>J. Net profit</td>
<td>$</td>
</tr>
<tr>
<td><em>H. minus I.</em></td>
<td></td>
</tr>
</tbody>
</table>
SALES EVALUATION

Sale: ____________________________

Dates: ____________________________

Evaluation completed by: ____________________________

Project Chairperson(s): ____________________________

How would you rate this project?  Outstanding  Good  Needs Improvement

How would other students rate this sale?  Outstanding  Good  Needs Improvement

How would the faculty rate this sale?  Outstanding  Good  Needs Improvement

List all the things about this sale that you would do again:

List all the things about this sale that should be changed next year.

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

List all the people, businesses or groups that should be thanked for their part in this sale.
**FUNDRAISING FILE**

*It is recommended that all documentation pertaining to a fundraiser be kept in a separate file. Items that should be in the file include, but are not limited to the following.*

<table>
<thead>
<tr>
<th>Item Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ ASB Meeting Minutes Authorizing the event</td>
</tr>
<tr>
<td>☐ ASB Activity Approval Form</td>
</tr>
<tr>
<td>☐ ASB Project Forecast Form</td>
</tr>
<tr>
<td>☐ Parental Permission Forms</td>
</tr>
<tr>
<td>☐ Advisor acknowledgment</td>
</tr>
<tr>
<td>☐ Requisitions/Purchase Orders</td>
</tr>
<tr>
<td>☐ Copies of Invoices</td>
</tr>
<tr>
<td>☐ Copies of Contracts</td>
</tr>
<tr>
<td>☐ Donation Documentation</td>
</tr>
<tr>
<td>☐ Beginning and Ending Inventory Counts</td>
</tr>
<tr>
<td>☐ Inventory Check-Out Sheets</td>
</tr>
<tr>
<td>☐ Copies of End Cash Count Sheets</td>
</tr>
<tr>
<td>☐ District Receipt(s) for Money</td>
</tr>
<tr>
<td>☐ Ticket Sales Documentation</td>
</tr>
<tr>
<td>☐ Gate List(s)</td>
</tr>
<tr>
<td>☐ Sales History (tally sheets, gate lists, cash register reports)</td>
</tr>
<tr>
<td>☐ Fine List</td>
</tr>
<tr>
<td>☐ List of Unsold Merchandise and Status</td>
</tr>
<tr>
<td>☐ Credit Memo from Vendor for Return of Product</td>
</tr>
<tr>
<td>☐ Copy of Fundraising Final Reconciliation Form</td>
</tr>
</tbody>
</table>
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.
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.

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).
## Food and Fund Raising

<table>
<thead>
<tr>
<th>Issue</th>
<th>Concern</th>
<th>Precautions</th>
<th>Legalities**</th>
</tr>
</thead>
<tbody>
<tr>
<td>School store</td>
<td>Storage or prepared food contamination, wrong holding temperature.</td>
<td>Have health cards for all workers, unless only prepackaged foods are sold.</td>
<td>Health cards and health permit required when there are unpackaged foods.</td>
</tr>
<tr>
<td>Athletic Concessions</td>
<td>Storage or prepared food contamination, wrong holding temperature, and/or bare hand contact with foods.</td>
<td>Follow hot &amp; cold storage guidelines. Use disposable gloves and have hand washing available when there are unpackaged foods. No homemade foods (chili, soup, etc.)</td>
<td>Health cards and health permit required when there are unpackaged foods.</td>
</tr>
<tr>
<td>Bake sales</td>
<td>Contaminated kitchen or prep areas. Hazardous products like cream pies or custards need temperature control and cannot be made in home kitchens.</td>
<td>Most counties allow bake sales with home prepared, non-hazardous, baked goods like cookies, cakes and pies. Use disposable gloves or bakery papers to handle unwrapped foods.</td>
<td>Most counties exempt bake sales from permits and from food worker cards. *Check with your local health department.</td>
</tr>
<tr>
<td>Fundraisers (e.g. cookie dough, pizza)</td>
<td>Contaminated kitchen or prep areas.</td>
<td>Follow hot &amp; cold storage guidelines.</td>
<td>Some counties require a temporary permit for pizza sales. *Check with your local health department.</td>
</tr>
<tr>
<td>Ethnic events (e.g. language club feasts)</td>
<td>Storage or prepared food contamination, wrong holding temperature prior preparation, cooling, reheating.</td>
<td>Prepare in permitted kitchen with health cards for worker. Private parties are exempt.</td>
<td>Not allowed if public is invited. Private classroom parties are exempt from permits and food worker card requirements. Sales to the general public or to the whole school may require permits. *Check with your local health department.</td>
</tr>
<tr>
<td>Catering (e.g. PTA cookies, spaghetti feeds, etc.)</td>
<td>Contaminated kitchen or prep areas.</td>
<td>Supervise by an adult.</td>
<td>Supervise by an adult. Cookies are usually exempt (like bake sales) but a catered spaghetti feed would require a temporary permit.</td>
</tr>
<tr>
<td>Vending Machines</td>
<td>Very little concern if food is made by outside companies. Food products should be examined for safety concerns when there has been a power outage.</td>
<td>Security to avoid food vandalism or contamination.</td>
<td>Supervise by health cardholder.</td>
</tr>
<tr>
<td>Sports Potlucks</td>
<td>Storage or prepared food contamination, wrong holding temperature.</td>
<td>Follow hot &amp; cold storage guidelines.</td>
<td>Not allowed if public is invited.</td>
</tr>
<tr>
<td>Ice Cream Feeds</td>
<td>Contaminate preserved in the cold product.</td>
<td>Use disposable gloves.</td>
<td>Permit needed if public event. None required if private party for an identified group.</td>
</tr>
<tr>
<td>Pancake Breakfasts</td>
<td>Contaminated kitchen or prep areas.</td>
<td>Have health cards and disposable gloves for all workers.</td>
<td>Permit needed if public event.</td>
</tr>
<tr>
<td>Lunch BBQ</td>
<td>Under cooking meat.</td>
<td>Have health cards for all workers. Cook all hamburgers well done. Use a thermometer to insure burgers are cooked properly. Wear gloves for assembly of burgers.</td>
<td>Permit needed if public event.</td>
</tr>
</tbody>
</table>

**Always check with your local county health department for details and exceptions**

High risk foods: Eggs, Dairy, Meat/Poultry/Fish, Sliced melons, Sauces, Cooked plant food, Fries, Sprouts, Pastry, Garlic in oil, Pasta, all Home-canned items are not allowed!

High risk groups: Children under 8 years old; Pregnant women; People taking antibiotics, anticoagulants, chemo, or recent surgery; HIV patients; People with severe allergies (nuts, cola, citrus, sugar)

Best precautions against foodborne illness: Wash hands, wear disposable gloves, control hot and cold holding, send sick employees home.

Local health permits: Every county health department sets its own policies regarding permitting. Most counties have or will work with schools to develop reasonable permitting scenarios for school food events and fund raisers. Call your county health department contact person.

Food Worker Cards: Required only for food workers who handle unpackaged foods. For permanent locations (concession stands, school stores, etc.), all workers who handle unpackaged food need a card. For temporary locations that are also open to the “public” (fund raisers, one-time-only events, etc.), at least one person needs a card.

GAMBLING – BINGO, RAFFLES, CARNIVALS

If district board policy allows, ASB's may conduct bingo, raffles and carnivals as fundraisers under certain Gambling Commission guidelines. All buyers of raffles tickets must be at least 18 years of age regardless of license status. ASB's qualify to conduct bingo, raffles and carnivals as fundraisers without applying for a license provided the following restrictions are not violated:

- No more than two gambling events may take place in a calendar year.
- The combined gross revenue from the two unlicensed events offered to the public must not exceed $5,000 in a calendar year. If revenues are anticipated to exceed this amount you must obtain a license from the Washington State Gambling Commission.
- Prizes must be owned by the organization prior to the drawing.
  - Liquor and Firearms may not be awarded as prizes.
- Records must be kept for at least three years.
- Members cannot be paid for managing or operating the activity.

For Unlicensed Raffles:
- Maximum price per ticket is $100.00.
- All tickets must be sold for the same price.
- No free tickets or tickets as gifts.
- Tickets can not be sold on credit.
- You must be 18 years of age to purchase a raffle ticket.
- You must be 18 years of age to sell raffle tickets, unless supervised by school personnel, then any age.
- Your local police department must be notified at least five days prior to conducting the raffle.
- The following information must be printed on each raffle ticket:
  - District and school name.
  - Cost per chance ($100.00 maximum per ticket).
  - Consecutively printed number of the ticket.
  - Date, time, and location of drawing.
  - Name of the sponsoring organization.
  - Whether or not the winner must be present for the drawing.
  - Description of all prizes to be awarded. (If the prize is a percentage of the gross receipts of the raffle, a minimum prize must be disclosed).

- The standard drawing format requires that ticket stubs from all ticket sales be placed in a container in such a manner that each ticket has an equal opportunity of being drawn as a winner.

Licensed Gambling:
In order to obtain a gambling license you must:
- Submit an application to the Washington State Gambling Commission.
- Pay a fee.
- Designate a gambling manager to attend training.

Be sure to allow plenty of time for the application process to be completed.

Once the license has been received, there are very specific rules and regulations that must be followed for each event. A highlight of the rules can be found at: www.wsgc.wa.gov/docs/5-164.pdf.

For further information on gambling events please contact the Gambling Commission or visit their web site at www.wsgc.wa.gov.
Charitable Fund Raising
Non-associated Student Body Private Money


Five Main Rules:

1. There must be a school board policy
   Prior to solicitation of funds, school board must adopt policies outlining the scope and nature of fundraising to be allowed. Policy to include provisions to ensure appropriate accountability, including prompt deposit, holding moneys in trust, and disbursement only for the intended purpose.

2. Should be a bonafide charity
   Funds may be used for scholarship, student exchange, and/or charitable purposes. Does NOT include any activity related to political activities, such as campaigns or initiatives.

3. Prior notice must be given
   Prior to the fundraising, notice must be given. The purpose of the fundraiser must be clearly identified and must state that the proceeds are nonassociated student body funds, to be held in trust by the district exclusively for intended purposes.

4. Direct services provided by the school district must be paid for
   The district should withhold from moneys raised an amount adequate to reimburse the district for its DIRECT costs in handling these private moneys and WAC 392-138-205 applies to moneys received, deposited, invested and accounted for under this section. Disbursements must follow WAC 392-138-210.

5. It is NOT public money
   Nonassociated student body private moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution.
While we find no reason districts could not keep note of how much money each student raised to benefit that student’s own project, we do not believe it is appropriate for districts to hold the funds in individual accounts or give the student any ownership “right” to the funds.

All ASB funds, unless “non-associated” funds, must be deposited into the official ASB fund and held as public funds of the district. However, a district could establish policies that allow individual students to benefit from personal efforts in raising money for a certain activity. The policy must show the use is a legitimate school purpose and that the spending is in accordance with the board-approved budget.

School districts may establish programs and activities to raise money for an ASB fund. ASB funds may be spent to “defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the activities and programs of associated student bodies” (RCW 28A.325.010). Alternatively, students can individually raise funds through “non-associated” student body programs to use for scholarship, student exchange, and/or charitable purposes (RCW 28A.325.030(2)).

All ASB money must be deposited into a district’s established ASB fund. This fund must be budgeted by the associated student body, subject to approval by the School Board (RCW 28A.325.030(1)(c)). No payments can be made except as provided in the approved budget (WAC 392-138-125(1)). In contrast, non-ASB funds may be used as the group raising them determines (RCW 28A.325.030(2)).

Unless they are “non-associated” funds, ASB money raised at the direction or under the supervision of the school district, are public funds belonging to the school district, not private funds that belong to a club or to individual students (Informal Opinion of the Attorney General’s Office, dated February 18, 1977.) This means ASB funds may be spent only for purposes previously budgeted by the ASB and on legitimate school district activities.

In accordance with Office of Superintendent of Public Instruction rules, each school district must have a Board-approved policy covering how students go about raising ASB funds (WAC 392-138-013(1)(b)).
Student Incentives
Several School Districts have sought guidance from the State Auditor’s Office about if student incentives are allowed, both for curricular purposes and for ASB purposes. Our Office consulted with legal counsel and established the following guidance:

Districts that wish to purchase gifts to use as rewards for student activity first must establish a board policy that details the amount that may be spent for individual awards and an aggregate limit on annual expenditures for these items. This policy must link the activity and outcome required for a student to receive the incentive to a public purpose.

In addition, the District must establish the amount it would consider “de minimus” to the individual and the District. De minimus is an amount that is insignificant to a recipient for tax purposes and insignificant to the District to avoid gifting public funds. This amount is not defined in law. However, for taxation purposes, the Internal Revenue Service is a good resource for determining appropriate individual award amounts.

The total annual amount would have to be limited to a reasonable level. If a District wants to provide more significant awards that are beyond its policy, it may do so by obtaining these items through donations from outside sources.

If the District contracts with an outside vendor to raise funds for ASB and that vendor also supplies incentives for student sales, the incentives must fall within District policy, unless items are donated from an outside source.

Our Office will likely report issues that arise in this area as exit comments while we communicate this appropriately to School Districts.
General Fund Fundraising

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

**Guidelines:**

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

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

3. **Clearly state that its general fund fundraising**
   The purpose of the fundraiser must be clearly identified as being a fundraiser for the general fund. All advertising should clearly indicate what the intended purpose of the proceeds are for, and appropriate accounting records be maintained to properly account for each fundraising activity.

4. **Fundraising activities should not be combined**
   Districts should clearly identify whether fundraising activities are: general fund fundraising; associated student body fundraising; or charitable, nonassociated student body fundraising. *Joint* fundraising activities (i.e. ASB and general fund) are NOT recommended.

5. **It is NOT private money**
   Moneys raised from general fund fundraising activities are public moneys, and as such must be spent appropriately.

**Fiscal guidance for Culminating Projects**

Districts should develop policies that address the fiscal aspects of culminating projects, such as:

- Whether the district or school will pay for supplies and materials involved in developing the project and the parameters around these expenses.
- Whether the student is allowed to solicit for donations.
- Whether the student is responsible for paying for their own supplies and materials.
- What happens to any profits that are raised.
- Whether “fundraising”, either for the general fund, a charitable organization or for an ASB activity will be allowed; and the district procedures for each.

ASB funds may not be used to pay for supplies or materials for culminating projects, as these funds may only be used for optional, non-credit, extracurricular activities. If districts choose to have culminating projects be either general fund or charitable fundraisers, statutory requirements for each of these types of activities must be met.
ASB Services Agreement

1. **Parties:** The parties to this agreement are the _________ ASB student group and the ________ PTSA/PTA/Booster Club Parent Group. (Circle one)

2. **Effective date:** This agreement is effective beginning ________ and ending ________, 200__.

3. **Describe in detail the services to be provided & by whom:**


4. **Compensation:** The ASB will pay the ___________ a fee of $_______ or _____% of _______ in the form of a check for services provided. Payment will be made within 30 days of Completion of Work indicated below.


**APPROVAL - Prior to work performed**

Authorized signature (Principal): ______________ Date: ______
ASB Budget number: ______________
ASB Activity Coordinator or Athletic Director: ______________
Parent Group Representative: ________ Title: ______________
Parent Group Phone: ______________ Date: ______________
ASB Student President: ______________
ASB Bookkeeper: ______________

**COMPLETION OF WORK - Required for payment** – Signatures indicate work has been performed and accepted.

Authorized signature (Principal): ______________ Date: ______
ASB Student President: ______________
ASB Activity Coordinator or Athletic Director: ______________
Parent Group Representative: ________ Date: ______________
ASB Bookkeeper: ______________
Amount approved for payment: $___________ (Add attachments if needed)


**Check #: ______ Amount: $_________ Date: __________**
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

DONT

• 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
Fundraising

- Online Fundraising
  - Donation Sites
  - Catalog Sales
  - District Regulation & Procedure Sample

Online Fundraising

- Fundraising Scenarios:
  - Go Fund Me
  - Kickstarter
  - Donors Choose
  - SnapRaise

Online Fundraising — Go Fund Me

- Go Fund Me — largest crowdfunding site with $470M in 2014 volume.
- Based in San Diego, California
- Signing up is free
- No deadlines or timelines required
- No requirement to meet a funding goal
- Go Fund Me — Fundraising Scenario
- PHS Knowledge Bowl Team — Go Fund Me Campaign.
- This year's PHS Knowledge Bowl team is one of the best ever: 2nd in state, and have earned a spot at nationals in DC this month. They are a brilliant and deserving group, but airfare alone is so expensive that we may have to cancel unless we raise money fast. Please consider donating anything you can to help send these kids to nationals -- and give them the gift of experiencing the nation's capital as well. It'll be a fantastic experience, but it isn't free.

Go Fund Me scenario:

- Mrs. Keller,

- I also have a cash donation that I would like to make to the school for field trips and other activities. I saw that her teacher sent her home with that catalog to get friends and family to buy items to support the school. My friends and I don't buy those types of things and so instead I used gofundme.com to gather together $170 to donate to the cause directly. How do I do that? Specifically, who do I make the check out to?

- Oh, and one last thing, I guess that Aveline would have gotten a "taxi ride" if she sold ten or more items? I did some rough estimates and it looks like the school gets about $5 per sale on average. By that math I would suggest that Aveline got the equivalent of 34 sales from the cash donations we received via gofundme.com. I'm sure Avie would love a taxi ride or to be included in some kind of celebrations for the fundraiser.
· Thank you and please let me know how I can assist in the future.

· Go Fund Me – Fees:
  · 5 percent fee is deducted from each donation, plus 2.9 percent credit card fee and $.30 per transaction to WePay.
  · Example:
    · $100.00 Donation
    · - 5.00 Fee to Go Fund Me
    · - 2.90 Credit Card Fee
    · - .30 Transaction Fee
    · $91.80 Net
  Fees are deducted automatically, you’ll never need to worry about being billed or owing us any money.
  Beware of other services that claim to be 100% Free - they’ll actually charge your donors instead.
· Go Fund Me - How do you get your $?
· Email notification for each donation.
· Once your fundraising campaign begins receiving online donations, you can request a withdrawal at any time. Click the ‘Withdraw’ button inside your GoFundMe account and follow the on-screen instructions. Most withdrawals take 5-7 business days – you can choose an electronic bank transfer or paper check.
· Go Fund Me, Taxes and Stuff:
  "Unfortunately, we're unable to provide specific tax advice since everyone's situation is different. While this is no means a guarantee, most donations on GoFundMe are simply considered to be 'personal gifts' which are not taxed as income in the US. Additionally, only donations made to a legally registered non-profit or charity may be considered eligible for donors to claim as a tax deduction. Again, every situation is different so please consult with a tax professional in your area."
· Go Fund Me – a little follow up.
  Tacoma School District AED campaign donations were made to a certified charity, Sudden Cardiac Arrest Association. The District has received AED’s from this organization.
· Avie’s dad received the Go Fund Me contributions for the fundraiser and he wrote a check to the school.

**Online Fundraising - Kickstarter**
· Kickstarter – 2nd largest Crowdfunding site with $444M in 2014 volume.
  · Based in Greenpoint, Brooklyn (NY). All, or nothing funding strategy.
  · Time limits on campaign: 1 to 60 days.
  · If a project is successfully funded, Kickstarter keeps a 5 percent fee + charges a credit card processing fee of 3-5 percent.
  · Projects must create something to share.
  · Projects cannot fundraise for charity, or offer financial incentives.
  · Rules: Don’t Spam, Don’t be a Jerk.
  · Offer Rewards to funders related to the project, e.g. copies of DVD’s, dinner with the cast, print from a photo exhibit, thanks in credits, mementos, etc.
Taxes: In general, funds raised on Kickstarter are considered income; sales taxes may also apply.

Online Fundraising – Donors Choose
Donors Choose – Teachers Ask, You Choose.
Supports K-12 Public and Public Charter Schools in the U.S.
Public school teachers from every corner of America post classroom project requests on our site, and you can give any amount to the project that most inspires you.
Eligible teachers include those who spend more than 75 percent of their time with students: Classroom teachers, librarians, counselors, nurses, etc.
Not eligible to make requests: Principals, administrators, teachers aides, substitutes, or staff developers; PTA’s, non-profit, private, and parochial schools.
- No cost to teachers to post projects.
- Project must meet fundraising goal, and projects can remain on the site for up to 4 months.
- Donations are either returned to the donors, the teacher is sent a Donors Choose gift card for the amount of the donations, or the donors may re-direct their dollars to other projects if the fundraising goal isn’t met.
- Are gifts tax-deductible? As a 501(c)3 charity, donations are tax-deductible to the full extent of US law. Our federal tax ID # is 13-4129457.
- Donors Choose purchases items for teachers, and ships directly to the school. A cost report is also included in the shipment.
- Handwritten thank you cards from children with each $50 (or larger) donation.

Schools on this site using my zip code (98422):
- Auburn: Lakeland, Evergreen Heights, Meredith Hill, Washington, Gildo Rey, Pioneer, Dick Scobee, Lea Hill, Auburn Mountainview
- Federal Way: Green Gables, Saghalie, Twin Lakes, Rainier View
- Puyallup: Wildwood, Woodland, Shaw Road
- Tacoma: Bryant, McCarver, Sherman, Mary Lyon, Mann, Boze, Stafford
  - Donors Choose – How does the $ work?
  - Sample fulfillment documentation sent with shipment:
    - Items from Lakeshore Learning $501.90
    - Plus Sales Tax 30.11
    - Subtotal $532.01
    - 3rd Party Payment Processing Fee 7.53 1.415%
    - Fulfillment Labor & Materials 30.00 5.639%
    - Project Cost to Donor $569.54 7.054%
  - Donors Choose Discussion?
  - One school project was for iPads which meets the criteria for asset tracking. How will these donated assets be added to the system? Are the iPads compatible with other District technology? Who will support this equipment?
  - Board regulation says principals can accept donations up to $5K in value. What is the process to make sure permission is granted before posting on this website?
Who owns the items – the teacher or the school district?

What about Title IX compliance?

Equity from school to school and within a school?

Pictures of students are shown in this site – was permission granted by their parents to use their images?

What is it?

- Donation-based website.
- SNAP!Raise prepares a video with the student group or team.
- Students and coaches provide email, Twitter, and Facebook accounts to SNAP!Raise to solicit their friends and family for donations. SNAP!Raise provides reports on: Valid email addresses, individual student fundraising amounts, prizes, etc.

How does the $ work?

The funds raised on Snap are deposited directly to the school or to the designated district approved WA state Bank account, by our merchant processor within 24 hours of settlement. (RCW 43.09.240 & RCW 39.58.080).

- 100% of funds will be directly deposited to the designated school account and then Snap will issue an invoice after the fundraiser ends. RCW 42.24.080. No reserves will be held.
- District or School approved administrators have access to view real time reporting on all donations processed, both through their Snap and merchant accounts
- There is no up front cost or monthly fees to use Snap.
- Tax deductible? The school or booster club’s TIN is provided, with instructions to consult with your tax advisor as to deductibility.

- Ingraham Rams Girls Soccer Team
- $12K donations sought on site; $10,811 raised.
- Donations to be used for: New uniforms, practice equipment, travel costs, new balls, and a scholarship fund to award scholar athletes.
- Donation rewards offered:
  - $250 level – Autographed Ingraham jersey and game ball.

SNAP!Raise Fees & Costs:
- 25 percent fee to SNAP!Raise + 3 percent credit card processing fees.
- Reduction to 20 percent fee to SNAP!Raise + 3 percent credit card processing fees if:
  - 70 percent participation level: 70% of the students on a team meet the number of valid email, Twitter, Facebook accounts submitted to the vendor.

Example:
SNAP!Raise website donations: $1,500.00
Less SNAP!Raise Fees (25%) - 375.00
Less Credit Card Processing (3%) - 45.00
Less Prizes - 100.00
Net $ 980.00

Midland Fund Raising – Invoice
Fundraising Product Cost $542.00
Internet Credit/Profit (88.00)
Shipping & Handling 40.00
UPS Fuel Surcharge 9.25
Balance Due $503.25

**Online Fundraising** – Procedures (example)
Tacoma School District Regulation 6130 – District Fundraising.
Added language:
All fundraising programs for students shall:
- Comply with district cash handling, procurement, fixed asset, and gifts and donations policies.
District fundraising programs – prohibited activities:
- Contracting with crowd sourcing sites such as: SnapRaise, Go Fund Me, Indiegogo, Kickstarter, etc. where cash donations are made through third-party vendors, and the third-party vendors receive a percentage or amount of the donation as payment for services.
- The Washington State Auditors’ Office has provided guidance that donations made to the district must be deposited to a district bank account within 24 hours of receipt to be in compliance with RCW 43.09.240. Cash, check, and credit card donations for the Tacoma School District may be receipted at any district cash handling site.

TSD Regulation 6130 – District Fundraising. Added language:
Online fundraising sites (Donors Choose for example) are permissible to use to solicit noncash donations of supplies, materials, or equipment under the following conditions:
- Prior permission is received from the superintendent (or designee) before posting the request;
- All items are shipped directly to the school site or to the district’s central receiving;
- Supplies, materials, or equipment are consistent with district standards;
- Supplies, materials, or equipment become the property of the district;
- Fixed assets are barcoded and added to the site’s room lists.
Auburn: Lakeland, Evergreen Heights, Meredith Hill, Washington, Gildo Rey, Pioneer, Dick Scobee, Lea Hill, Auburn Mountainview

Federal Way: Green Gables, Saghalie, Twin Lakes, Rainier View

Puyallup: Wildwood, Woodland, Shaw Road

Tacoma: Bryant, McCarver, Sherman, Mary Lyon, Mann, Boze, Stafford

17  Online Fundraising – Donors Choose

Donors Choose – How does the $ work?

Sample fulfillment documentation sent with shipment:

- Items from Lakeshore Learning $501.90
- Plus Sales Tax 30.11
- Subtotal $532.01
- 3rd Party Payment Processing Fee 7.53 1.415%
- Fulfillment Labor & Materials 30.00 5.639%
- Project Cost to Donor $569.54 7.054%

18  Online Fundraising – Donors Choose

Donors Choose Discussion?

- One school project was for iPads which meets the criteria for asset tracking. How will these donated assets be added to the system? Are the iPads compatible with other District technology? Who will support this equipment?
- Board regulation says principals can accept donations up to $5K in value. What is the process to make sure permission is granted before posting on this website?
- Who owns the items – the teacher or the school district?
- What about Title IX compliance?
- Equity from school to school and within a school?
- Pictures of students are shown in this site – was permission granted by their parents to use their images?

19  Online Fundraising – Donors Choose

What is it?

- Donation-based website.

- SNAP!Raise prepares a video with the student group or team.

- Students and coaches provide email, Twitter, and Facebook accounts to SNAP!Raise to solicit their friends and family for donations.
The Students

The Honor Society decides to sell lollipops over one weekend. (+ or -)

The Advisor keeps the records in their classroom. Total sales were $500, profits were 40%. (+ or -)

This sale is traditional and was written into the budget last spring. (+ or -)

150 bags of lollipops were ordered (40 lollipops to the bag) which sold for $0.10 each. The profit will be used for a field trip to a museum at end of the year. (+ or -)

Except for spoils, unsold candy was returned for credit. (+ or -)

Club members set up a table at a local grocery store on Saturday. (+ or -)

The club president and treasurer verified the final bill from the company and matched it to the Purchase Order. (+ or -)

The School Administration

Prepared the Purchase order and contract and sent copies to the District Business Office. (+ or -)

Did not seek bids because the company had been used for many years. (+ or -)

Since some money was turned in late on Friday, the advisor locked the money in their desk over a weekend. (+ or -)

The advisor threw away 2 bags of spoiled product, from candy left out in the rain. (+ or -)

A completed profit analysis form was kept on file. (+ or -)

Allowed the Honor Society parent group to assist in the sales at the home game. (+ or -)

Purchase $20.00 worth of ice cream bars to share with the Chapter members celebrate the sale. (+ or -)

The District Office

Processed the purchase order and filed it, sending a copy to receiving. (+ or -)

Checked for approval signatures on the PO. (+ or -)

Processes and mails a warrant to the company after school board approval. (+ or -)

Did not seek building level approval because the bill matched the purchase order and the shipping document. (+ or -)
Lollipop Sale

➢ What was the expected gross profit?

➢ What was the net profit?

➢ Any problems?
ASB vs Booster

ASB Funds
Public Funds

Activities conducted with the approval, and at the direction or under the supervision of the school district.

Controlled by the school board

Regulated by State Law

WAC 392-138-010
ASB program activity is conducted in whole or in part or in behalf of an associated student body during or outside regular school hours or within or outside school grounds or facilities.

Booster Club Funds
Private Funds

Activities conducted at the direction or under the supervision of a Booster Club

Registered with the WA Secretary of State

Controlled by the Booster Club’s Board of Directors

Regulated by the Articles of Incorporation

Independent non-profit corporation

Tax exempt-Usually 501 (c) (3)

Booster Club must assure that all activities are under its direct control and supervision
Booster Club vs. ASB
Fundraising Guidance

I. What are the indicators that a bona fide parent group fundraiser turns into an ASB activity?
   • The cash receipts are given to the school ASB secretary and/or stored in the school safe.
   • The students handle the cash receipting reconciliation process during the school day.
   • The inventory is purchased by the ASB... Student officer signs a purchase order.
   • The school district holds and inventories the goods for resale.
   • A majority of the work is performed by the students.
   • The parent group uses the school name (without at least adding "boosters").
   • The use of district facilities is not followed per district policy.
   • School district personnel are involved during staff time.

II. Parent Groups - Booster Club and Parent Teacher Association - Private Money
   ✓ The school board should have policies to address the approval of activities of private groups.
     Selling any item at school that is for a private business would be regulated by the school
district policies.
   ✓ Activities/events must be planned, managed and operated solely under the direction of the
parent group.
   ✓ When using district facilities, the group must follow district policies.
   ✓ Funds cannot be commingled with ASB money.
   ✓ Keep the activity an “arms length” transaction.

III. Student Involvement
   Children have a private life and can always work for an outside entity, but not during school
time. If the student is selling an item at school or representing the school- the money is generally
considered ASB. Students are able to raise money for an outside entity during school time with prior
school district approval. The key is how a prudent person would view the sale- if it looks like a school
sale, the money must go to ASB.

If issues are noted during an audit, it will be decided if the funds in question belong to the district. The
answers to the following questions will help determine if the funds are district funds or parent/booster
funds.

   How was the information presented to those that participated-both sellers and
buyers? For example, was the information presented as, “Sample School District
Girls Soccer” or “Sample School Girls Soccer PTA”? If you found a “name” on
the fundraiser/event promotional information you can perform a search at
http://www.secstate.wa.gov/corps/search.aspx to determine if they have registered
with the Washington State Secretary of State. Ask yourself, “Would a reasonable
person in the community think that this was a Booster Club or School activity?”

IV. Prizes:
State audit staff has determined that any prize or other incentive must be within the diminimis range as
defined by school board policy. That prize may be donated by an outside organization, but it cannot be
the vendor providing the product or service.
Duties of Nonprofit Directors

These duties are imposed both by the courts and by state and federal statutes.

Fiduciary Duties

A breach of these duties may lead to personal liability, loss of tax-exempt status, or both.

Duty of Obedience

This duty requires directors to carry out the organization’s purposes as set forth in its Articles of Incorporation and Bylaws and to ensure that the organization conducts its activities in a lawful manner.

The duty of obedience arises because donors, members, and the general public rely on the organization to use gifts, funds, image, and influence for the organization’s stated mission. Tax-exempt status is an important benefit and carries with it the responsibility of always acting for the public good.

Breach

Failure to monitor legal changes and requirements
Failure to monitor activities and employees and agents
Failure to monitor use of the organization’s funds
Unauthorized change or expansion of activities

Compliance Strategies

Regularly review the organization’s articles of incorporation, bylaws, and applicable laws. Have access to (and use!) professional advisors to monitor changes in the law and to ensure the organization’s compliance with all legal requirements.

Duty of Care

Directors have a duty to act in good faith, as a reasonably prudent person would, in a manner reasonably believed to further the best interests of the organization.

Good faith: the director must exhibit fair dealing, openness, and honesty of intention.

Prudent person: The director must act as a hypothetical “average” director would, applying sound practical judgment, without special skills, and without excessive caution.

Attentiveness: The director must be attentive to the operations of the organization, and must be alert to potential problems.

An important component of the duty of care is the directors’ duty to manage carefully and responsibly the financial affairs of the corporation.

Breach

Neglect of directional duties
Neglect of the organization’s legal and financial affairs
Careless, frivolous decisions based on lack of information

Compliance Strategies

Take the position seriously. Avoid precipitous action and rash decisions. Spend time keeping informed; be familiar with organizational matters; review materials, and make special inquiry if information is lacking. Carefully select and monitor those to whom responsibilities have been delegated. Manage institutional funds wisely and prudently.

Understand the relevant statutory provisions regarding nonprofit corporations and ensure the organization’s compliance. Ensure that financial books and records and other necessary reports are accurate and complete. Know the state and federal reporting requirements and ensure that the organization complies with them. Know the requirements of maintaining tax-exempt status and ensure that those demands are met. Seek expert advice for matters beyond individual expertise.

Duty of Loyalty

This duty of loyalty includes the duty to further the organization’s goals and not the directors’ own best interests.

The duty of loyalty arises primarily as a reflection of the same duty imposed on directors of for-profit corporations. It has special significance in this area, however, because of the federal prohibition on the “private inurement” from the activities of tax-exempt organizations.

Breach

Use of position or information to gain personal advantage
Use of position or information to further the interests of third persons
Excessive compensation or benefits
Corporate loans to directors

Compliance Strategies

Act only in the best interest of the organization. Fully disclose any conflict of interest. Obtain approval by disinterested directors. Recuse themselves from any discussion of or vote on any potential board action in which they have a conflict of interest.
Booster Clubs

Policies~Processes~Procedures

1 School Guidelines

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

2 ASB or Booster?

What turns a bonafide parent group fundraiser into an ASB activity?

- The cash receipts are given to the school ASB secretary and/or stored in the school safe.
- The students handle the cash receipting reconciliation process.
- The inventory is purchased by the ASB...
- Student officer signs a purchase order.
- The school district holds and inventories the goods for resale.
- A majority of the work is performed by the students?
- The parent group uses the school name (without adding "boosters").
- District facilities use not following per district policy.
- School district personnel are involved during staff time.
- Event workers wearing official school apparel.

3 Requirements

- Current organizational by-laws
- Business license (if retail sales are held)
- Parent organization rules (if any)
- Current list of officers
- IRS Tax Identification # (EIN)
- Washington State UBI #
- Certificate of Insurance
- Inventory of equipment
- Recent copies of income tax report
- Annual renewal of Secretary of State registration
- List of Bank accounts
- Current list of bank authorized signers
- Follow School Board rules/policy
- Health cards (if food is sold)
- Articles of Incorporation with Sec. of State stamp
- IRS Tax exempt request letter and/or Tax determination letter
- Any other agreements

4 Officer’s Duties

Fiduciary Duties—These duties are imposed both by the courts and by state and federal statutes. A breach of these duties may lead to personal liability, loss of tax-exempt status, or both. Duty of...Care: know your rules, Obedience: Obey your rules, Loyalty: no personal gain.

5 Resources

- Internet Nonprofit Center—Information for and about nonprofits—http://www.nonprofit-info.org
- Secretary of State—Washington State laws (WAC/RCWs) regarding charitable solicitations and trusts—http://www.seattle.wa.gov/charities
Grant Agreement

__________________________ (parent group or individual) hereby gives to the
__________________________ School District a monetary grant in the amount of

__________________________ Dollars ($ ____________)
by check number ________________.
This Grant is for the sole and express purpose of: __________________

__________________________

__________________________

It is agreed that the grant funds will be spent for the stated purpose on or before: __________
Or the funds will be refunded to the (Parent Support Group.) Any unused or unexpended
funds will be refunded to the (Parent Support Group.) The School District will provide a
complete accounting of the expenditure of the grants to the (Parent Support Group.)

The School District agrees to maintain the above -described property at ______________
__________________________ for a period of not less than _____ years from the date of purchase.

Date: ______________

__________________________
Parent Officer

__________________________
Parent Officer

Date: ______________

__________________________
Superintendent / Business Mgr

__________________________
Principal

55
The Associated Student Body

Definitions

Associated Student Body funds are public money generated in the student's interest for Cultural, Athletic, Recreational, and Social uses.

RCW - Revised Code of Washington. This is the law (statute) adopted by the state legislature.

WAC - Washington Administrative Code. These are the rules and regulations of the State Board of Education. State Agencies read the RCW's and interpret them with the help of the Attorney General's office. They then adopt a list of procedures that must be followed by the schools in the state.

Local Policy - Rules and operating procedures, adopted by the school board may be more restrictive than the WAC's or RCW's.

State Auditor's Office - Auditors are required to visit school districts and affirm compliance with RCW's, WACs and local School Board policies. They look for student participation, and internal control measures. Accountability is stressed over accounting.

The Expectations

- Student input and decision making
- Proper Monitoring and Oversight
- Training and Education
- Proper record keeping
- Control over Fund Raising

Other agencies

IRS
Local Board
Dept. of Revenue
OSPI
Gambling Commission
WIAA
Secretary of State
Attorney General
Legislature
Health Dept.

The Issues

✓ Lack of Student involvement
✓ The relatively small amount of money generated
✓ High volume of small transactions
✓ Lack of monitoring by management
✓ Lack of fixed responsibility
✓ Poor record keeping
✓ Uninformed staff and parents
✓ The Principal is responsible
✓ Parent Support Groups
✓ Student safety
✓ Misuse of Public money
✓ Findings and Fraud
✓ Poor Public Relations and lost school levies
Focus on...

Elementary ASB

The Expectations

✓ The School Board controls all district ASB programs

✓ “WAC 392.138.025 Formation of associated student bodies required...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 plant facility within the district containing no grade higher than the sixth grade.”

✓ The principal is the ASB (Student) President and ASB (Student) Treasurer of the student body. This is an added and serious responsibility compared to secondary schools where the ASB student President and Treasurer share the authority and responsibility.

✓ Elementary schools can pass a constitution similar to the secondary schools in the district and elect student officers. There are benefits to including students in government and giving them this real life experience at any age.

The Components

- The School Board
- The Principal
- The School
  - Secretary/bookkeeper
- Parent organizations
- Individual parents
- Students’ involvement
- Teachers and staff
- Fundraising for ASB purposes (CARS)
- Vendors
- Cash Receipting & Reconciliation & Records

The Issues

✓ The principal is responsible
✓ The school secretary’s workload
✓ Parent organization recognized by the Board
✓ Individual parents out-of-control
✓ Students handling money and records
✓ Training staff to use strong Internal Controls
✓ Vendors and their interests
✓ Safety of children during fundraising events
✓ Time consuming cash receipting: Who help with the work: the PTA?
✓ Audit findings
Agencies and Groups interested in ASB

Federal Level

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

State Level

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

Local Level

County Health Department  Concessions, food sales
Department of Transportation  Local parades
Air Pollution Control Authority  Bonfires
Educational Service District  Teacher & Student workshops
Risk Managers/ insurers  All student activities
School Board  Local Policies
Principal  Monitoring ASB
Associated Student Body  Activities Programs, Finance
School Clubs, Classes, Sports  Projects and Activities
Private ASB  Scholarships, Charities
Secretary’s Worksheet
Meeting Minutes

I. Meeting of
Date: ___________ Time: ___________ Place: ___________
Presiding Officer: ____________________________________________
Members present: ____________________________________________
Members absent: ____________________________________________
Guests present: ____________________________________________

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

III. Treasurer’s report: ________________________________________

IV. Officers’ report: _________________________________________

V. Committee Reports:
   Committee: ________________________________________________
   Presented by: ________ written report (attached), _____ verbal: Recommendation:
   ____________________________________________________________
   Committee: ________________________________________________
   Presented by: ________ written report (attached), _____ verbal: Recommendation:
   ____________________________________________________________
   Committee: ________________________________________________
   Presented by: ________ written report (attached), _____ verbal: Recommendation:
   ____________________________________________________________

VI. Old Business
   Item: ________ Presented by: ____________________________ passed __, failed __.
   Motion: ________________________________________________
   Item: ________ Presented by: ____________________________ passed __, failed __.
   Motion: ________________________________________________

VII. New Business
   Item: ________ Presented by: ____________________________ passed __, failed __.
   Motion: ________________________________________________
   Item: ________ Presented by: ____________________________ passed __, failed __.
   Motion: ________________________________________________

VIII. Announcements: ________________________________________

IX. Adjourned at: ________________

Student Secretary’s signature: ____________________ Advisor’s signature: ____________________
Free resources from WASBO
the Washington Association of School Business Officials
go to www.wasbo.org
and look for the ASB Committee
Our Mission
"To facilitate, strengthen, promote and share sound business practices in the Associated Student Body environment."

Our Goals

- Schedule speakers on selected ASB topics to help expand the knowledge of committee members.
- Continue to hold ASB Workshops throughout the state.
- Continue to revise the ASB Procedures Manual, the Activity Coordinator's Handbook, and the ASB Fundraising Handbook, as needed.
- Post current Attorney General Memos and Opinions WASBO website.

Meeting Locations
Tacoma Public Schools
Professional Development Center (PDC)
6501 N. 23rd Street, Tacoma WA
and
Unlimited sites in Washington State via video conference

Need more Information?

Contact....

Marianne Bigelow
WASBO ASB Chair
Association of Washington
Tacoma School District
mbigelo@tacoma.k12.wa.us

Meeting Dates 2015-16
9:30 AM to 11:00 AM
(4th Tuesday of each month)

September 22
October 27
November 24
No December meeting
January 26
February 23
March 22
April 26
May 24

The ASB Committee members have many years of knowledge and experience to understand ASB thoroughly and provide a collegial network. Attending Committee meetings gives an opportunity to discuss ASB issues and reach workable conclusions along with recommendations from OSPI and the State Auditor's Office.

Representatives of the State Auditor's Office, OSPI, and AWSP regularly attend ASB Committee meetings. This contributes to and enhances the discussions and activities.
Another Exciting
8th Grade Class Fundraiser

Just approved by our officers

Bonfire and Root Beer Keggar
Friday from 7:00 to 10:00 PM
at our advisor’s (Mr. Johnson’s) Property

Gates open at 7:00 PM
Cost is $5 and gets you five free raffle tickets

$$$$$$$$$$$$$$
$1 raffles every hour for continuous prizes:
come home with a vintage sports uniforms provided by the athletic department!

Big Auction at 8:00 PM
leftover plants donated from the School’s Greenhouse
Get your Community Service Hours by helping
or earn $5.00 per hour paid out of the Charity Fund

Contest at 9:00 PM
Enter your your best home-baked Lemon Meringue Pie upon arriving
After judging we will all share the leftovers
Winner gets a free pass to all of next year’s high school
home and away sporting events

Afterwards stick around until 10:00 PM
Mr. Johnson has a great place. You can:
✓ swim in his pool
✓ jump on his trampoline
✓ shoot clay pigeons out by the barn

A really fun night for a good cause
Our goal is to maximize our current account so our ten-year reunion will be prepaid!
Do we really take this seriously?

You bet! Whenever possible we use your comments to coach or compliment a presenter, improve our program, or add a new idea. In fact, we save the comments on file and review them before our next presentation. That way we can make the next session even better than before.

Most informative topic: ________________________________

Least informative topic: ________________________________

Missing topics(s): ____________________________________

A point made during the seminar that really sticks:

A point made during the seminar that reaffirms my thoughts/and or training:

An issue brought up during the workshop that is still unclear:

Topics for our next ASB workshop:

More on ____________________________________________

Less on _____________________________________________

Overall impression of the seminar  ☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Room arrangements: ☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Handouts: ☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Food: ☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Seminar value to you and your job: ☐ Excellent ☐ Good ☐ Satisfactory ☐ Poor

Would you like to discuss your observations and suggestions with the speaker? ☐ Yes, please call me, I can help improve this seminar

☐ Yes, please call me, I can help improve this seminar

Name: ____________________________________________, phone # ____________________