

FINANCIAL GUIDELINES FOR ASB ADVISORS AND COACHES

Cash Handling:

1. Advisors and Coaches can collect money from students for ***fundraisers only***. If you are collecting fundraiser money you must write receipts for all monies collected and fill out the reconciliation form to turn into the ASB secretary along with the money (please see ASB secretary for procedures).
2. Anything directly related to the student (club dues, fines and fees, sports fees, etc.) must be handled directly between the student and ASB secretary.

Fundraising:

1. Funds raised by students or under the supervision, organization or at the direction of school staff are public monies and must be accounted for in a manner required by law. ASB funds are restricted public funds and **CANNOT** be used for curricular purposes. (WAC 392-138-105)
2. All fundraising must be approved in advance of the activity taking place. The Selah School District fundraising policies must all be followed, including no door-to door sales.
3. Any donation to a group of over \$500 must be approved by the Selah School Board prior to the funds being accepted.
4. All funds collected need to be deposited in a timely manner and should not be kept over the summer or for weeks without being deposited.
5. A profit analysis or other accounting form must be completed following any collection of funds where a product or service is given in exchange for the money. This form must be completed by the adviser/coach and a student must verify the accounting as well.
6. Funds generated by the group belong to the group. Money cannot be designated as being “earned” by a particular student to offset individual personal expenses. Group monies cannot be gifted to individual students.

Spending of Money:

1. Students and staff must collaborate on the generation and use of public money (WAC 392-138-005). If you are a club, you must have a working constitution and the constitution needs to be on file with the principal or designee. The constitution must have a provision for officers and one of the officers needs to be a treasurer who needs to oversee the financial records for the organization unless this duty is outlined for a different officer. For athletic groups, a student should be designated to work with the funds and a signature from that student is required on all purchase orders etc.
2. You must have the money in your account to cover any purchases that you make. You cannot operate with a **negative** balance in your account.
3. Public money cannot be gifted for personal items. You may give out nominal recognition items such as plaques, trophies etc. Recognition awards given to students cannot have a redeemable

cash value or be in cash. The funds determined by the district are not to exceed \$50 per year per student. This includes all the student's activities, not per activity.

4. If items are purchased that are to be kept by the student, they need to be paid by the individual student. If the school pays for the item, the school owns the item.
Purchases made by the school for the school must be inventoried each year and a copy of that inventory should be given to the Activity Director or the Athletic Director at the end of each school year. Any items not returned by the student must be turned in as a fine for the individual student.
5. ASB accounts cannot operate as a bank loaning out money for individual students. If a fee is to be charged, it must be paid prior to the items being ordered for that student. Fees need to be paid in advance of the activity taking place this would generally mean they have to pay to turn out.

Other Notes:

1. If the group receives money from the sale of ASB cards, all members need to have purchased an ASB card.
2. We cannot collect money from students for their participation in a summer camp that is not a school sponsored activity. This money needs to be run through an outside organization such as Viking Crew.