



# ASB Advisor/Coach Manual



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## BASIC THINGS TO KNOW

Activities conducted by ASB student groups with school approval or with district supervision on or off school premises are ASB and, therefore, all money raised must be deposited to the Associated Student Body Fund. All purchases are to show evidence of prior student approval through a budget item and a record of disbursement through the student activity meeting minutes. All expenditures (payments) must show evidence of student approval. Purchases are to be made with an ASB purchase order or district procurement card. Follow school district purchasing procedures for expending public funds. Bills are to be paid by school district warrant. All bills, receipts or invoices require a staff signature to indicate the merchandise has been received; in addition, a student signature is required in order to pay the bill from student funds. Follow district procedures for payment processing. All money received must be deposited into the school district depository bank account via the ASB bookkeeper. Receipts are required; they provide a record of responsibility, verify amounts and record whether \$\$ received was cash or check. Revenue for the ASB Fund comes from three sources: • Fees • Fundraisers • Donations. The Chehalis School District Board of Directors is responsible for setting all fees for the district, not the school buildings. Each activity is to maintain activity records. These records constitute the club history. Records are to be maintained and may be reviewed by the State Auditor's Office. Club minutes are permanent records; do not dispose of them!

Each ASB club or activity is assigned an account number. This number is unique to the activity and is used on all deposit information and purchase orders. The school bookkeeper is the building's ASB bank. All ASB funds must be deposited with the county treasurer. ASB expenditures are to be processed in the same manner as all other expenditures of the district. Additionally, ASB expenditures must show student approval prior to issuing a P.O. and show approval before payment can be made.

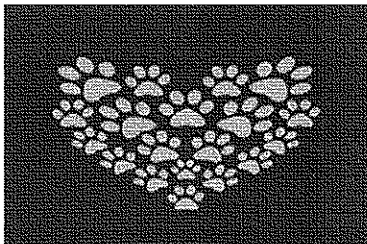
Plan Ahead for Summer Activities - Arrange to make summer deposits with the ASB Bookkeeper or primary advisor. All summer activities are to be approved before conclusion of the school year while students are still in attendance. All district employees must be paid through the district payroll office; the ASB will then reimburse the school district General Fund for services rendered. If you are paying people who are not currently Chehalis employees, they must complete all payroll forms including the I-9 before they perform any duties for the district (Federal law). Obtain the necessary forms from your office coordinator or the Payroll Office. Once the work has been completed, employee must fill out ASB Timesheet or Extra Hours Timesheet. DJ's, bands, and other self-employed groups are required to complete a consultant's contract. Consultant contracts must be signed by the Superintendent or Executive Director of Business Services. The forms and other information required can be obtained from the District Office. Services must be provided before consultants/vendors can be paid and all consultants/vendors must submit an invoice or ASB Timesheet or Extra Hours Timesheet.

To keep in compliance with Washington State law:

All ASB Account Holders **must-**

- 1) Submit a list of current club members and club officers to the ASB office at the end of each term. When grades are due, documentation of membership is due. Encourage all club members to have current ASB cards as they are supported by ASB resources.
- 2) Keep a record of meeting minutes and attendance from each meeting. These can be turned in to the ASB office at the same time membership submitted.
- 3) A constitution on file in the ASB office. Updated constitutions need to be turned in to the ASB office by the 1<sup>st</sup> club date in November. Constitutions should be no more than 4 years old.
- 4) Follow correct money handling laws:
  - a. ASB money can only be used to purchase items relating to CARS: Cultural, Athletic, Recreational, Social purposes. (Never Academic, if a grade or credit is attached it **cannot** be ASB.
  - b. Submit to ASB a fundraiser intent form 2 weeks prior to fundraising, if fundraiser is approved complete fundraiser reconciliation form no later than 1 week at the completion of fundraiser and submit to the ASB office. (Dances are fundraisers)
  - c. When possible use Purchase Orders when buying items for the club.
  - d. No bake sales! Ever!
  - e. You cannot use ASB money to buy items that student keep (like t-shirts). Uniforms that stay with the club and get returned each year can be purchased with ASB money.
  - f. Money raised with fundraisers must be spent in the same year it is earned.

If you are unclear about any these guidelines or have any questions about ASB funds please don't hesitate to ask. Thanks for your cooperation as we work to keep it legal! We can't do it without your help. Thanks again for your dedication and time.



## **Things to keep in mind**

- Must have students approve all disbursements in writing in advance. (WAC 392-138-050 and 055)
- Must keep a positive balance in every club and class at all times. (WAC 392-138-050)
- Must exactly record cash and checks from the receipts to the deposit slip and deposit daily. (RCW 43.09.240)
- Must explain all voids and refunds and when receipts don't match deposit (in writing).
- Must comply with the Bid Law. (WAC 392-138-065)
- Must stay within your approved budget. (WAC 392-138-050)
- Must keep adequate inventory records on school store items and reconcile sales to money periodically.
- Must use your common sense and if your common sense needs backup, call the business office for advice.

## **ASB Nevers:**

- Never fail to do an ASB Must.
- Never lie, cheat, steal, nor tolerate those who do.
- Never use generic "Readiform" receipts. All monies must be receipted in the InTouch cash register system or district prenumbered receipts must be used.
- Never use white out, pencil, or scribble out anything.
- Never throw away source documentation.
- Never cash checks out of the ASB change fund or fundraising receipts.
- Never allow an advisor to run a club or activity "outside" of the district records.

## PROCEDURES FOR FUNDRAISING

**SCHEDULE YOUR FUNDRAISER** Check the school calendar. Be sure that you will not be in conflict with another event. Planning a fundraiser in conjunction with a holiday can be effective if the product sold is appropriate. Plan well in advance. **ADVERTISE YOUR FUNDRAISER.**

The following procedures should be followed to ensure accountability and adequate internal controls.

**PRIOR TO THE SALE:** Submit the Fundraiser/Activity Proposal to the Student Council requesting permission to conduct a fundraiser. This should be part of the budget process to ensure adequate spending authority for the activity. All fundraising is to be approved by the student council and the school administrator and must also be of a type approved by the school district Board of Directors.

Establish a timetable for beginning and ending dates of the event.

Have your fundraiser placed on the building calendar.

Obtain information on record keeping requirements and sale procedures.

Set the sales prices for each item; be sure to include tax and shipping costs.

Select a vendor; fill out a request for a purchase order before ordering any merchandise. Quotes are strongly suggested to get the best price. Quotes are required for all purchases of more than \$1,500 or for clothing and uniform purchases. If possible, obtain a written agreement with the vendor that all unsold, like new merchandise may be returned for credit. The agreement should also state that any awarding of incentives or prizes will be by the vendor. Otherwise, the ASB activity will most likely be billed for these prizes. On the purchase order request list articles to be ordered by catalog number, description, quantity and price.

When the merchandise is received: 1. Count (inventory) items received matching them against packing slips and your copy of the purchase order. 2. Sign your name as received on the invoice or packing slip. 3. Keep the merchandise secure (locked up) until it is checked out to students. 4. Make sure the Parental Permission for Fundraising forms have been signed and turned back in if this is applicable.

**WRAPPING UP SALES** Occasionally club fundraisers tend to drag on and on; this is a situation that can create problems for you, your club and school Activities/Principal's office personnel. Don't let this happen. Set your deadline and stick to it.

At sale end, complete the Fundraiser Reconciliation form; return it to the office with a list of those students who have not fulfilled their sale obligations. These are now fines. Deposit any final money received with the school bookkeeper. Should a student fail to return items checked out to them or payment for them, schools may (by law) place their name on the school fine list; students will be held accountable for merchandise or money before grades or diplomas may be received or records transferred to other schools should they withdraw.

Make an inventory list; return any unsold merchandise in good condition to the vendor for credit. Request a credit invoice. The inventory list should also be filed with sale records in the ASB office. It is necessary to inventory unsold items. Inventory must be stored in a locked area and the inventory list filed with the ASB Advisor. Items can be sold at a later sale, sold to the school store for resale or included in another fundraising event. Items cannot be given away although they may be sold at reduced prices in a clearance sale. Keep separate records of this sale. Keep detailed records of everything that occurs concerning the sale. Document beginning and ending sale dates at original prices; have separate records for sale dates at clearance prices. Activity clubs should not have to absorb losses due to student negligence. Fundraising events must show a reasonable profit at conclusion of the sale.

# 10 Golden Rules of Finance for Coaches and Advisors

1. Do not buy uniforms unless they are pre-approved and on the rotation schedule.
2. Do not sign contracts with vendors. All contracts must be signed by the Superintendent or Executive Director of Business Services.
3. All fundraising activities must be requested and approved through the ASB Student Council PRIOR to beginning a fundraiser. Fundraising packets are available in the ASB Activity Office.
4. Keep an inventory of all resale items. Examples include hats, socks, jerseys and practice gear. The State Auditor can ask you for these records as well as inventories of uniforms and equipment.
5. Keep records of all student registrations, amounts paid and attendance at ASB sponsored camps. When camp is complete, send all documentation to the ASB Bookkeeper's Office for auditing purposes.
6. Verify that Booster Club fundraising is not an ASB activity. Money raised during the school day, on school property, using school personnel, or school materials is ASB money. If approved by the district & a staff person in charge, off-campus events with students are also ASB. A good question to ask yourself, "Would a reasonable person in the community think that this was a Booster Club or a School sponsored activity?"
7. Request PRIOR approval to expend ASB funds before making a purchase – PLAN AHEAD. Do not purchase anything with your own money without prior approval (you might not be reimbursed). Do not use cash from a sale to buy or pay for anything like food, decorations or additional inventory. These actions are not legal per state law.
8. Pre-numbered tickets or a point of sale receipting system must be used for all activities for which admission is charged. PRIOR to the event request a cash box, tickets, ticket sellers report from the School Bookkeeper. The ticket sellers report will be kept on file with the Fundraiser Approval for auditing purposes.
9. Please advise the ASB Bookkeeper when you receive items ordered by submitting the invoice. This is the only way vendors get paid. Copy the packing list or invoice for the ASB Fundraiser file.
10. If in doubt...ask questions. Don't assume! Call the Athletic Director, Primary ASB Advisor, ASB Bookkeeper or Business Office with your questions. They are available to help the activity achieve a successful event!!



## Activity Budgets

Each activity should submit a budget for the next year outlining the expected revenues and expenditures. The budget needs to be signed by both the activity group advisor and student representative. Each activity group should provide a brief description of the types of activities in which they will be involved which includes the purpose for which funds will be raised and/or expended (WAC 392-138-013 and WAC 392-138-110).

- Beginning Cash Balance as of 09-01-20XX – Estimate the cash available at the end of the present fiscal year, by estimating revenues, expenditures and any transfers activities to the end of the fiscal year. You cannot have a negative beginning balance.
- Revenues – List estimated revenues expected during the next school year. Be sure that the estimated revenues from fundraisers include the total amount received from the sale of items, and not the net profit. For example, if you expect to collect \$5,000 for the goods that cost \$3,000, you would include \$5,000 in the revenue column and \$3,000 in the expenditure column.
- Interactivity Transfers – List any money that may be transferred in from another activity account (+) or transferred out to another activity account (-). The source and recipient of transfer must be identified.
- Expenditures – List estimated expenditures during the next school year. Keep in mind that you are not allowed to spend more than your total budgeted expenditures.
- Ending Balance 08-31-20XX – The ending cash balance is a residual balance. It is equal to the beginning cash balance plus revenues, plus or minus interactivity transfers, less expenditures. The ending balance must be greater than or equal to zero.

## ASB Advisor/Coach's Agreement

As an Advisor or Coach at W.F. West High School, I accept that I have a responsibility to:

- Write, implement and/or execute all elements of the club constitution.
- Provide supervision of students immediately before, during, and after all school sponsored activities.
- Obtain parental permission forms prior to the fundraiser and submit all forms upon completion of fundraiser to the ASB Bookkeeper.
- Plan events that minimize conflicts with other district and building events.
- Develop an annual budget plan including anticipated revenue and expenditures.
- Keep accurate inventory records of all district and school property.
- Follow proper procedures for cash handling and purchasing.
- Follow proper procedures for fundraising, including use of required forms and timely submission to the ASB Bookkeeper.

I acknowledge receipt of the "W.F. West High School ASB Fund Handbook" and the "Booster Club Handbook" and I will comply with both. I have read the recordkeeping requirements for fundraisers and agree to follow them to ensure that the paperwork is completed as required by the state auditor's office.

Advisor/Coach Signature \_\_\_\_\_

Date \_\_\_\_\_

## PARENTAL PERMISSION FOR FUNDRAISING

Dear Parent: The \_\_\_\_\_ Club is planning to sell \_\_\_\_\_ 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 will be obligated to pay 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 merchandise with them during the school 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 them prior to signing for the product.
5. Full credit will be given to the student for any unopened merchandise returned to me by completion of the sale.
6. Either merchandise checked out to the student or the appropriate amount of money must be returned to me by the end of the sale.
7. Money collected should be turned in exactly as collected. Please do not deposit to a personal account and write a check for the total amount.

Sincerely, Club Advisor

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

\_\_\_\_\_ (Parent Signature)

\_\_\_\_\_ (Student Signature)

\_\_\_\_\_ (Date)

**W.F. WEST HIGH SCHOOL 2016-17  
ACTIVITY BUDGET REQUEST FORM**

**ACCT. #** \_\_\_\_\_ **ACTIVITY NAME** \_\_\_\_\_ **ADVISOR:** \_\_\_\_\_

FILL IN THE BOXES BELOW FROM THE CORRESPONDING TOTALS. USE WHOLE DOLLARS.

*1	*2	*3	*4	*5
Beginning Balance	Income	Transfers	Expenses	Ending Balance

**ESTIMATED BEGINNING BALANCE**

\$ \_\_\_\_\_ \*1

Take current balance and add/subtract the money that will be collected/spent for the remainder of the school year.

**ANTICIPATED INCOME**

List all anticipated income for the coming year from all projects. Examples of revenue: Dances, trips, fund raisers, Uniforms, workshops, competitions, camps, including money collected from students.

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**(Add) TOTAL INCOME**

\$ \_\_\_\_\_ \*2

**TRANSFERS**

Transfer (allocation) from ASB \$ \_\_\_\_\_

Transfer to another account \$ \_\_\_\_\_

**(Plus or Minus) TOTAL TRANSFERS**

\$ \_\_\_\_\_ \*3

**EXPENSES**

List all anticipated expenses for the coming year. Include all related fund raising expenses. **REMEMBER, YOU CANNOT SPEND MORE THAN YOUR BUDGETED EXPENSES.**

\_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ \$ \_\_\_\_\_

**(MINUS) TOTAL EXPENSES**

\$ \_\_\_\_\_ \*4

**(Next Year) ENDING BALANCE**

\$ \_\_\_\_\_ \*5

**Date Budget Approved** \_\_\_\_\_

**Number of Members present** \_\_\_\_\_

**Student Rep's Signature** \_\_\_\_\_

**Advisor's Signature** \_\_\_\_\_

# FUND RAISING INTENT

CLUB NAME: \_\_\_\_\_ TODAY'S DATE: \_\_\_\_\_

BEGINNING DATE \_\_\_\_\_ ENDING DATE \_\_\_\_\_  
OF FUND RAISER: \_\_\_\_\_ OF FUND RAISER: \_\_\_\_\_

DESCRIPTION OF FUND RAISER AND USE OF PROFIT:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ESTIMATED COST : \$ \_\_\_\_\_  
ESTIMATED PROFIT : \$ \_\_\_\_\_

SIGNATURES:  
Club Advisor: \_\_\_\_\_ Date: \_\_\_\_\_  
Club Treasurer: \_\_\_\_\_ Date: \_\_\_\_\_

APPROVED: (circle one) YES NO If NO state why: \_\_\_\_\_  
\_\_\_\_\_

ASB OFFICER: \_\_\_\_\_ Date: \_\_\_\_\_  
ASB TREASURER: \_\_\_\_\_ Date: \_\_\_\_\_  
ADMINISTRATION: \_\_\_\_\_ Date: \_\_\_\_\_  
ASB BOOKKEEPER \_\_\_\_\_ Date: \_\_\_\_\_

**FUND RAISER RECONCILIATION**  
**MUST BE COMPLETED AND TURNED IN AT END OF FUND RAISER**

CLUB NAME: \_\_\_\_\_

1.) BRIEF DESCRIPTION OF FUNDRAISER:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.) REVENUE : \$ \_\_\_\_\_

3.) EXPENSES: \$ \_\_\_\_\_

4.) PROFIT: (LINE 3-LINE2) \$ \_\_\_\_\_

5.) WOULD YOU DO THIS FUND RAISER AGAIN? YES NO

6.) RECOMMENDATIONS/HESITATIONS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7.) MONEY VERIFIED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

8.) ADVISOR SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_