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 you rules, Obedience: Obey your rules, Loyalty: no personal gain.**

5 Resources

- **Washington State Booster Club Association**-[http://www.wsbca.org](http://www.wsbca.org)
- **Internet Nonprofit Center**- Information for and about nonprofits ~ [http://www.nonprofit-info.org](http://www.nonprofit-info.org)
- **Secretary of State**-Washington State laws (WAC/RCWs) regarding charitable solicitations and trusts, ~[http://www.secstate.wa.gov/charities](http://www.secstate.wa.gov/charities)
- **Washington State PTA**- Every child. One voice~-[http://www.wastatepta.org](http://www.wastatepta.org)
- **Washington Association of School Business Officials**- Check for ASB rules-[http://www.wasbo.org](http://www.wasbo.org)