

WASHINGTON ASSOCIATION
OF SCHOOL BUSINESS OFFICIALS

POLICY MANUAL



Revised
Adopted by the Board of Directors

June 2, 2020

Introduction

This manual contains the policies governing the structure, organization, operations, programs, and services of the Washington Association of School Business Officials (WASBO). (Bylaw reference, Article 1, Section 1)

These policies include, but are not limited to, WASBO's Constitution and Bylaws as adopted by the WASBO membership and policies adopted by WASBO's Board of Directors to guide the Board's activities and the work of WASBO staff. The policy manual does not repeat requirements specified in the bylaws. The reader is advised to consult both the bylaws and policy manual for a complete compilation of WASBO's operating principles.

The Board of Directors authorized the preparation of this manual and has provided for its ongoing maintenance in order to give members of the Board and WASBO staff easy access to all policies of WASBO and thus make possible greater efficiency in all areas of WASBO activity.

A copy of the manual in the WASBO office will be made available to any WASBO member for reference.

Terminology: The word "Board," capitalized, refers to the Board of Directors of WASBO. To avoid problems with wording, the masculine pronoun has been used to refer to both sexes.

Preface

The purpose of the WASBO Board of Directors, hereafter referred to as the Board, is to conduct the business of WASBO as prescribed by the Bylaws. Our goal in developing and adopting policy is to provide quality in-service programs that provide equal professional growth opportunities to all the membership and to develop and maintain a leadership role with school districts, educational organizations, and the public regarding information and future directions of school business operations. In developing and implementing these policies, we seek the cooperative effort of our membership and the educational community.

Philosophy

It is the philosophy of WASBO to provide opportunities for professional growth and exchange of information for persons involved and/or interested in school business operations.

Continuing education and networking for all will provide members with the tools to assist in better utilization of resources to provide the best education for young people. We believe this can only be accomplished when every employee continues to grow professionally in skills and understanding while maintaining a high level of professional integrity.

Further, in order to provide quality educational programs with the best utilization of resources, decisions must be made at all levels—school district, public, Legislature—based upon sound information, and the community of school business officials is best equipped to provide this service to the educational community.

To that end, WASBO shall endeavor to cooperatively provide opportunities for in-service training, professional networking, and sharing of information while promoting the highest standards of professional ethics.

Relationship to Bylaws

Any Board action and staff performance shall be in compliance with the Articles of Incorporation and the Bylaws of the Washington Association of School Business Officials.

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Chapter One: Governance

1.0 Association

1.01 Bylaws

WASBO functions by the intent of the Bylaws, which enumerate the organizational tenets of WASBO. Any Board actions and staff performance shall be in compliance with the Articles of the Bylaws.

1.02 Mission Statement

The Board will annually review the WASBO mission statement.

1.03 Strategic Plan

The Board shall review the strategic plan annually and revise as needed. The plan will contain short- and long-term goals. The plan shall be available to the membership via WASBO's website.

1.04 Membership

To coincide with the Fiscal Year, the membership year shall be from July 1 through June 30 (Article 1 Section IV)

Any member who ceases employment in school business administration and operations prior to June 30th shall be a member unless the member notifies WASBO otherwise. If said member is an officer other than the president-elect, the member must express his/her interest in remaining through the term of office. The Board may approve this request or appoint another active member. (Bylaw reference, Article III)

1.05 Regions and Regional Directors

For organizational purposes, WASBO is divided into nine regions. A director who is an active member shall represent each region. Each director is elected by the membership at the Annual Conference. The term of office is three years from the date of election. (Bylaw reference, Article V, Section 1)

Regional directors are encouraged to hold a minimum of one (1) regional meeting during the fiscal year. The location and program for the regional meetings is the responsibility of the regional director.

1.06 Membership Meetings

The only meeting of the membership at which WASBO business is transacted is the Annual Conference, held at a time and location determined by the Board. In the event of an emergency, the Board may call a special meeting of the membership by providing written or electronic notice to the membership at least 10 days in advance of such meeting. The Board shall conduct WASBO business when the Annual Conference is not in session. (Bylaw reference, Article VIII)

1.07 Non-Discrimination

WASBO will adhere to a policy of nondiscrimination on the basis of religion, race, color, sex, national background, age, disability status, sexual orientation, and political affiliation in all of its programs and practices.

1.08 Awards

The John Jenft Outstanding Service to K-12 Education Award may be presented by the Board to any WASBO member (except current Board members) who has provided extended, significant service to WASBO and to the advancement of school business administration in Washington State and who is of good moral character and who has shown professional integrity throughout his or her career. This award will be presented at the Annual Conference. (Bylaw reference, Article V, Section 5)

The Board may present an Award of Merit at the Annual Conference to any WASBO member who has done an outstanding job assisting WASBO in the previous year.

The Executive Director may award Unsung Hero Awards to members at the Annual Conference.

Members who qualify for Professional Recognition status (Certified School Business Administrator, Certified School Business Official, and Certified School Business Specialist) will receive recognition at the Annual Conference.

The Risk Management Committee may award the Cindy Acosta Award annually in the spring to any WASBO member who has made a significant contribution to the risk management profession in school districts. The award will include a plaque and cash award the amount of which is established by the Acosta family. WASBO will maintain a principal amount determined by the Acosta family in a certificate of deposit (CD)

The Executive Director will verify the membership status for those members receiving awards.

1.09 Educational Organizations

WASBO will work closely with other educational organizations to further common goals, purposes, and legislative objectives.

1.10 Governmental Entities

The Executive Director will represent WASBO, or see that WASBO is represented, before the Legislature and various state agencies and commissions whose decisions have an effect on local schools.

1.11 Other Organizations (Not Educational Organizations)

WASBO will cooperate with other groups and organizations—civic, fraternal, business, professional, etc.—to further goals of mutual interest. Advertising in the Reporter and paid exhibits at the Annual Conference are examples of this cooperation.

1.1 Board of Directors

1.101 Director/Officer Vacancy

Vacancies shall be filled according to the Bylaws.

1.102 Board Meetings

The Board will hold a minimum of six (6) meetings per year, to include one meeting at the Annual Conference, to conduct the necessary business of WASBO. The Board may hold other meetings as necessary, including executive sessions. (Bylaw references, Article VIII, Sections 2 and 3)

The President, in consultation with the Executive Director, will determine the dates, times, and locations of the regular meetings. This schedule will be given to the Board Members.

The Executive Director will be responsible for meeting notification, agenda distribution, and all meeting arrangements.

Except in emergencies, the Board shall not decide upon any question before examining and evaluating information any person requests the Board to consider. The Executive Director shall be given the opportunity to examine and to evaluate all such information and to recommend action before the Board makes a decision.

Members of the Board shall notify the President and/or Executive Director prior to the meeting if that member plans to submit information on a specific agenda item.

The Executive Director shall attend all Board meetings and executive sessions unless excused by the President. Other staff members will attend meetings and/or executive sessions only upon a request by the President.

The President or any three Board members may request an executive session at any time during a Board meeting.

Absence of any Board member from two consecutive meetings of the Board, unless excused on account of sickness or otherwise authorized by the Board, shall be sufficient cause for the members of the Board to declare that such Board member position is vacated.

1.103 Board Agenda

The Executive Director, in consultation with the President, shall prepare an agenda for each meeting of the Board.

Background material on items to be considered at the meeting shall be disseminated with the agenda at least five (5) business days prior to the meeting.

Additional materials concerning the business and operation of WASBO may be sent to the Board periodically between the regularly scheduled meetings, as determined by the President and/or Executive Director.

1.104 Minutes

The Secretary-Treasurer shall be responsible for the minutes of all Board meetings. The Secretary-Treasurer may designate the Executive Director to take the minutes.

The Secretary-Treasurer or designee shall provide a copy of the minutes to the President and Executive Director within two weeks of the meeting for their review prior to distribution to the Board. After the minutes have been reviewed, they will be included as an agenda item for the next regularly scheduled meeting. The Board shall take action on the minutes of the previous meeting at the next regularly scheduled meeting by approval as presented or approval as amended. The minutes stand as the official action of the Board on all items that come before the Board.

1.105 Committees and Boards

The President will appoint and perpetuate standing committees.

The standing committees will be: Accounting and Budgeting, Associated Student Body, Facilities, Child Nutrition, Leadership Development, Legislative, Records Management, Payroll/Personnel/Retirement, Purchasing/Warehouse, Risk Management, Small Schools, Educational Partners, Marketing and Membership, and Past Presidents. It shall be the responsibility of each committee to select a committee chair. The Executive Director shall be notified of the name(s) of the committee chair(s) by March 1 each year for subsequent approval by the Board at the March Board meeting.

No individual shall serve as Chairperson for more than two (2) full consecutive terms on the same committee without Board approval.

At the annual board retreat, Board Members will be appointed by the President as liaisons to the active standing committees.

The President shall serve on the Certification Governance Board. The Certification Governance Board may recommend candidates for membership to the Board for approval.

The Board shall appoint or recommend WASBO representatives to external boards or committees.

The President may appoint special committees or task forces as may be necessary and is an ex-officio member of all committees.

All committee chairs are required to attend a one-day Board/committee orientation meeting.

A. Expenses

Travel, lodging, and meal expenses are the responsibility of the individual and/or his/her district except as follows:

1. Reasonable travel and meals will be reimbursed by WASBO for each committee chair to attend the annual orientation meeting. One overnight lodging will be paid for those committee chairs traveling in excess of 150 miles one-way.
2. Committee chairs may petition the President in writing for travel funds for any of the following:
 - a. Committee chair to attend one meeting per year on the opposite side of the state from which he/she lives if there is an active group or an activity scheduled that requires attendance and/or direction.
 - b. If the chair/co-chair's district cannot assume the cost of travel to regional meetings and/or workshops and the committee is active with strong participation, goals, and results and the chair's absence would hinder the program. This option is applicable only if a replacement chair/co-chair cannot be located to adequately replace/assist the current leadership.

Benefit for Service as Board Member or Committee Chair / Co-Chair

Board of Directors

Members of the Board of Directors serve without compensation. As part of WASBO's appreciation for their service, active Board members may be entitled to the following:

1. Complimentary enrollment in any WASBO workshop or seminar on a space available basis.
2. Complimentary enrollment at the WASBO Annual Conference.
3. Up to 30 clock hours per year for Board service are awarded annually.
4. Membership dues in ASBO International shall be paid for all Board members.
5. Registration, lodging, meals and transportation shall be paid for the current President, Past-President, and President-Elect for attendance at the ASBO International Annual Conference and the ASBO annual Leadership Forum.

Committee Chairs / Co-Chairs

Members serving in the roll of Committee Chair or Co-Chair also serve without compensation. In appreciation for their service, they shall be entitled to the following benefits:

1. Complimentary enrollment in the workshops produced by their respective committees.
2. A 50% discounts on registration fees for any workshop produced by a committee other than their own.
3. One complimentary enrollment for the WASBO Annual Conference for the Committee Chair or the Co-Chair to be determined by the Committee Chair. Where there are Co-Chairs, this benefit applies to the most senior co-chair, as only such benefit shall be available to one committee leader per year.
4. Up to 30 clock hours per year for committee service may be available for the Committee Chair and Co-Chair with the submission and approval by the Executive Director of written documentation of time spent on WASBO Committee- related activities. A written request must be submitted by August 31st for the prior service year.

1.106 Publications

All written, audio, and visual materials developed by committees and/or WASBO members and intended for endorsement by WASBO and/or distribution or sale at a WASBO-sponsored event or paid for all or in part by WASBO are subject to concept review by the Executive Director, and/or the Board prior to distribution with the exception of:

- A. Materials used and distributed by workshop presenters and represented as their own materials and/or views and not containing WASBO's name in the written, visual, or audio material.
- B. Miscellaneous reference material referred to and/or distributed in the classroom by instructors.

1.107 Legal Counsel

The Board shall approve the use of outside legal services by WASBO in advance.

1.108 Liaisons

The WASBO President, or the Executive Director in consultation with the Board, will nominate and/or appoint, from among the membership, representatives to serve for WASBO on various state and national Boards, committees, commissions, and councils or to serve as liaisons with VEBA and vendors. Such representatives may be members of the Board.

1.109 Election of Officers

The President, President-Elect, regional directors, and Secretary-Treasurer shall be elected at the Annual Conference

A. Candidate Qualifications

1. Any candidate shall have been an active member of WASBO and have served as an active participant on a WASBO committee, task force, or special activity.
2. Candidates must meet all geographic qualifications for the position for which they are being considered. Committee members are to consider potential longevity in the geographic area as a factor in the nomination.
3. Candidates must have a demonstrated interest in WASBO and its activities and have shown leadership qualities in their employment and/or WASBO. Candidates must also have shown a time commitment to WASBO and its goals/programs. Candidates must be employed in a position that allows time flexibility and have the ability/authority to make decisions on WASBO issues that could affect their district and/or constituent districts.

4. The candidates for President-Elect shall be or have been a member of the Board.
5. Candidates must be of good moral character and have shown professional integrity throughout his/her career.
6. All candidates shall have a letter of written support from his/her superintendent for the position for which nominated.

B. Elections

A Nominating Committee, chaired by the Immediate Past-President and consisting of the President, Immediate Past-President, and President-Elect, shall convene by December 1. WASBO shall advertise for candidates in the Reporter, website, e-mail and other media as may be available to members. The nominating committee will submit a list of possible candidates to the board at the December meeting.

At the first board meeting of each calendar year, the nominating committee shall submit to the board a slate of officers for approval. The candidates shall be personally contacted by the nominating committee chair.

In March, the slate of officers shall be published in the Reporter, website, e-mail and other media as may be available to members.

If a member desires to run for an office after the slate of officers is published, he/she must notify the WASBO Office 30 days prior to the beginning of the Annual conference and request to be put on the ballot. The proposed candidate must have expressed a willingness to serve and provide a written endorsement from his or her superintendent. If additional candidate's names are submitted to the WASBO Office, a ballot will be prepared, and an election will be conducted at the annual conference.

All candidates will be introduced to the membership at the first general session of the Annual Conference and the slate of officers entered into nomination. All candidates will be introduced at any activities deemed appropriate by the Board.

1. All candidates will be provided with a candidate's ribbon for wearing at the Annual Conference.
2. No candidate or candidate representative(s) may campaign for office or provide or distribute individual campaign literature or materials in any form (including electronic) at anytime.
3. Voting will be by active members, registered and in attendance at the Annual Conference only. Voting for an uncontested slate of officers will occur at the luncheon prior to the final day and be conducted using a voice vote. Voting for a contested slate of officers will begin immediately following the close of the second general session and end one hour after the last workshop session that day. A Board member will be present at, and in charge of, the ballot box at all times. The Nominating Committee will count the ballots.
4. All candidates will be notified of the time and meeting place when the election results will be available. The announcement to the general membership will be made prior to the end of the conference, and elected officials will be sworn in at that time. (Bylaw reference, Article IX, Section 2)

1.110 Affiliations

In addition to WASBO's affiliation with ASBO, WASBO encourages involvement with regional associations within the state for exchange of information at the local level. It maintains no official affiliation with these groups. (Bylaw reference, Article I, Section 3)

The Board, by a majority vote, may become affiliated with any organization it deems appropriate to reaching the stated objectives of WASBO.

1.111 Policy Development

In keeping with its authorized functions, the Board will adopt policies to carry out WASBO's purposes and to ensure orderly operation. The Executive Director will be responsible for implementing the policies of the Board.

1.112 Policy Manual

Policies of WASBO, including the Bylaws, will be compiled in a codified policy manual and made available to each member of the Board and the membership.

To add, revise, or delete a portion of the policy manual, a Board member must contact the President or Executive Director in regard to the change. The change will be presented to the Board for their review and action.

The Executive Director will be responsible for maintaining the manual and keeping it up to date with policy action taken by the Board.

1.113 Representation of WASBO

The Executive Director will serve as official spokesperson for WASBO on a day-to-day basis, representing it before the Legislature and its committees, before various state agencies and commissions, and other public and private bodies.

If the Executive Director is not available or if it is determined that an expert representative is needed for a legislative or rule-making event, the Legislative Affairs Committee Chair, Executive Director and President shall name the WASBO representative. If one of the three parties is not available to name the representative, the decision may be made by the other two. If two parties are unavailable and time is of the essence, the decision may be made by the remaining party. In all cases, the party making the decision will notify the others with the name of the representative, the position WASBO is asking him/her to take and the basic points the person should make.

1.114 Board Expenses

Travel, lodging, and meal expenses will be reimbursed for Board members attending Board of Directors meetings or other activities that are authorized by the President and/or a majority vote of the Board of Directors.

Travel, lodging, meals, and other related expenses will be paid for the President or the President's designee to attend conferences, meetings, workshops, visitations or other activities related to WASBO business. Necessity of attendance at such functions will be at the President's discretion.

Travel, lodging, meals, and other conference expenses will be paid for the President, President-Elect, Immediate Past-President, and Executive Director to attend the ASBO International Conference and the ASBO International Leadership Conference. Lodging shall be at the conference headquarters when reasonable and possible. Conference fees, including all non-elective conference activities, will be paid by WASBO. If the President, President-Elect, or Immediate Past-President is unable to attend, the Board may pay the expenses of another designee upon majority vote of the Board of Directors. Delegates will be expected to attend the entire conference as representatives of WASBO.

Miscellaneous expenses of a non-personal nature, including business telephone calls and baggage handling costs, will be reimbursed if incurred while in travel status and are essential to or result from the travel arrangements and the business of WASBO. A receipt for each individual miscellaneous occurrence must be submitted with the reimbursement claim form.

Arrangements for and payment of lodging, meals, and public transportation will be made directly by WASBO when possible.

All direct expenditures made by Board members will be reimbursed only upon receipt of a signed Travel Reimbursement form detailing expenditures and purpose of travel. Receipts for all expenditures, other than mileage, must be provided. Receipts for lodging must be itemized.

Travel Reimbursement forms must be received by the WASBO office on or before the 20th day of the month in order to be processed with the accounts payable on the last working day of the same month. Any claims received after that date will be processed the following month. Expenditures reimbursements will be made only once a month through the accounts payable process. If an expense receipt is lost, then an Affidavit of Loss Receipt must be submitted in lieu of the receipt.

Mileage will be reimbursed at the rate established by the I.R.S.

Board members are encouraged to economize travel at all times and to share travel when possible.

Chapter Two: Administration

2.0 Executive Director

2.01 Executive Director

The Board shall employ an Executive Director who shall serve as the chief executive officer and be responsible for the daily operations of WASBO. The Board shall determine the salary and fringe benefits, prescribe the duties, and fix the term of employment by written contract between the Board and the Executive Director. The specific duties of the Executive Director will be outlined in a job description for the position as approved by the Board. A committee consisting of the Immediate Past-President, President, and President-Elect will evaluate the Executive Director annually. (Bylaw reference, Article V, Section 6)

2.02 Administrative Reports

The Executive Director shall provide periodic reports of WASBO activities to the Board.

2.03 Conference/Convention Attendance

The Board authorizes the Executive Director to determine which WASBO employees need to attend various WASBO functions (e.g., Annual Conference, regional meetings, seminars) at WASBO expense.

The Executive Director shall attend those conferences approved by the Board. The Executive Director's contract shall specify the conferences to the extent possible.

The Executive Director shall, when possible, represent WASBO at state association conferences (e.g., Washington State School Directors Association, Washington Association of School Administrators, and Washington School Nutrition Association) at WASBO expense.

2.1 Office Staff

2.101 Employment

All WASBO employees are at-will employees and serve at the pleasure of the Board. WASBO employees do not have contracts guaranteeing employment for a specific period of time and are considered to be at-will employees. The WASBO Board and Executive Director have the right to terminate employees at any time for non-discriminatory reasons. No WASBO representative may change the at-will relationship through oral or written promises.

The Board may authorize the Executive Director to employ, after recommendation from the Executive Director, one or more individuals as office staff. The Executive Director will determine the terms of salary- and fringe benefits with Board approval. The Executive Director shall determine staff responsibilities. The Executive Director will evaluate the office staff each year. The evaluation(s) will be shared with the Board.

2.102 Personnel Records

It is the policy of WASBO to maintain personnel files on all employees including contractual, which files shall be maintained at the WASBO Office.

A. Access to Records

The contents of the file shall be made available only to authorized personnel, to include the Executive and the Board. These individuals shall be required to maintain the confidentiality of the files and the contents.

B. Employee Rights

1. An employee shall have the right to examine his/her personnel file in the presence of the Executive Director, the President, or the President's designee.
2. A copy of any complaint and/or derogatory material relating to an employee must be given to the employee within ten (10) days after the material is placed in the personnel file. The employee shall have the exclusive right to attach a signed and dated response to any such material. Any written response to complaints and/or derogatory material placed in an employee's personnel file must be presented within ten (10) days of the receipt of the material, to which the response is being made.
3. Any material critical of a staff member and/or contractual employee which is not shown to him/her within ten (10) days after placement in his/her file shall not be allowed as evidence in any grievance or disciplinary action against such staff member and shall be removed from the personnel file.

C. Appeal

1. A staff member may appeal to the Board for the removal of any material placed in his/her personnel file or any disciplinary action taken by his/her supervisor.
2. Such appeal must be made in writing to the President of the Board within thirty (30) days of the action taken that is being appealed. The Board will consider the appeal at the next regularly scheduled Board meeting. The person appealing may request the President, with the concurrence of three Board members, to call a special meeting pursuant to the Bylaws, Article 7, Section 2, to hear the appeal when a regular meeting is not scheduled within 30 calendar days of receipt of the appeal. All such appeals will be heard in executive session.

2.103 Credit Cards (Procurement Cards)

Credit cards are provided to the Executive Director, the Board President, Immediate Past President and President Elect and to WASBO employees at the Executive Director's discretion, to cover travel-related expenses and other purchases. The credit cards are for business use only and may not be used for personal purchases.

Employees utilizing the credit cards are responsible for safeguarding the credit card and numbers, as well as complying with purchasing policy, maintaining documentation, reconciling the bills on a monthly basis, and ensuring that the card is used only for authorized purchases. Upon termination of employment with WASBO, employees must surrender all cards immediately.

Card users must secure the maximum or best value purchase at all dollar levels and provide documentation to support business purposes. Examples include sales slips, cash register receipts, and invoices. Charge slips that do not itemize are inadequate documentation.

Each month, the bookkeeper will provide the Executive Director with a copy of the card statement listing transactions for that period. A copy of the statement will be provided to each card user to check each transaction listed against the purchase documentation.

The Executive Director will review each statement verifying the completion of the reconciliation process and then sign the statement verifying the completion of the reconciliation process. The bookkeeper will ensure that the reviewed and approved statement is kept on file as per the records retention policy.

There will be Board oversight in the review of the statements.

2.104 Office Staff Benefits

A. Benefits

A. Statutory Benefits

Deductions will automatically be made from an employee's salary in accordance with state and federal laws and regulations and/or lawful employee authorization.

B. Employer-Paid Benefits

The Board may establish benefit programs in accordance with state and federal law and available resources.

Full-time employees (a minimum of 2,080 hours per year) will receive a medical benefits package. Part-time employees (a minimum of 1,040 hours per year) will receive half of the medical benefits package.

A retirement plan for full time employees, acceptable to the Executive Director, will be provided.

B. Sick Leave

1. Sick leave is defined as one (1) hour or more of absence from work duty during normally scheduled hours of work, normal work days, and/or normal work weeks due to an eligible employee's personal illness, injury, temporary disability, or need to provide emergency care for a relative in the custody of and/or residing in the home of the employee.
2. Paid sick leave shall be granted to the extent of accumulated credits but only when an employee is required to be absent from work for one or more of the above reasons. Sick leave may be accumulated to a maximum of 70 normal working days. After five consecutive days' sick leave, a doctor's note may be required.
3. Sick leave credits are granted as a form of insurance to minimize a loss of compensation to employees due solely to reasons herein specified as the legitimate use(s) of sickleave.
4. Sick leave accrues only when the eligible employee is on pay status. No sick leave accrues during absences without pay.
5. Eight (8) hours, or a portion thereof for part-time employees, shall be granted for each month in which an employee is in pay status for fifteen (15) or more calendar days as of the last day of the month.
6. No compensation for unused sick leave will be made to an employee or estate of employee upon death, retirement, or termination.
7. Employees shall file an application for Workers' Compensation benefits in accordance with state law due to injury or occupational disease resulting from such employment.
8. In the event of a workers' compensation claim, sick leave may be paid, if employee has accumulated sick leave available, to compensate the employee for any difference between actual workers' compensation received and the employee's salary that would have been paid during the absence.

C. Annual Leave

Annual vacation leave shall be granted to each permanent employee who works a minimum of 1,040 hours per year. Employees working less than 2,080 hours will earn a pro-rated share based upon their FTE.

1. Employees begin to accumulate annual vacation leave from the date of employment but are not eligible to take vacation leave until the successful completion of six months' employment.

2. Non-administrative employees on an hourly salary rate who are in continuous pay status for fifteen (15) or more calendar days as of the last day of the month shall be credited annual vacation leave monthly, or a portion thereof if less than full-time, for each year of employment as follows:
 - a. During the first through the fifth year of current continuous employment eight (8) hours per month (12 full normal working days per annum) shall be credited.
 - b. During the sixth through the tenth year of current continuous employment ten (10) hours per month (15 full normal working days per annum) shall be credited.
 - c. During the eleventh year and for all years beyond the eleventh year of current continuous employment, thirteen and 33/100 (13 1/3) hours per month (20 full normal working days per annum) shall be credited.
3. Annual vacation time is cumulative to a maximum of two hundred and forty (240) hours (30 full normal working days) at fiscal year-end.
4. All requests for annual vacation leave must be approved in advance of the effective date unless used in lieu of sick leave or emergency leave, or unless the supervisor elects to the annual vacation leave on a retrospective basis.
5. Eligible employees shall not use or be credited with vacation leave credits until the end of the month in which the leave is earned.
6. Arrangements for payment of unliquidated vacation leave when an employee separates from service with WASBO, by reason of resignation, lay-off, dismissal, or retirement, shall be made prior to the date of termination with the Executive Director and the President. Payment will be made for no more than 240 hours.
7. No compensation for unused leave will be paid if an employee terminates or is terminated prior to the completion of six (6) months of continuous employment.

D. Other Leave

1. Bereavement Leave
 - a. Eligible employees shall be allowed three (3) days of leave with pay for bereavement leave due to the death of an immediate family member. Up to two (2) additional days of leave may be allowed for travel or arrangements when needed.
 - b. Three (3) days of leave shall be allowed in situations in which the attending physician deems that death is imminent for a member of the immediate family.
 - c. Immediate family shall include the spouse, parents, legal guardian, grandparents, grandchildren, children and siblings of the employee or spouse.
 - d. One (1) day of leave with full pay shall be allowed an employee for the death of other relatives or a close personal friend.
 - e. All requests for bereavement or critical illness leave shall be made to the immediate supervisor.
 - f. Such leave shall be in addition to any vacation or sick leave to which an employee might otherwise be entitled and shall not involve any loss of rating, privileges, or pay.

E. Personal Leave

The Executive Director may grant not more than two (2) days of personal leave per calendar year to full-time regular employees who wish to transact personal business. Personal leave is a paid leave of absence and shall apply to an unforeseen circumstance or a series of circumstances that necessitate the employee's immediate action.

F. Jury Duty

The Board will allow leave with pay when the employee is summoned for jury duty and wishes to serve in that capacity. Any compensation received, other than travel and meal reimbursement, for the performance of jury duty will be refunded to WASBO.

G. Holidays

All eligible employees shall receive compensation for the listed holidays. Part-time employees shall be paid only for those observed holidays that fall on days for which they would otherwise be scheduled to work and only for the number of work hours normally scheduled on that particular day(s).

Compensation for observed holidays shall only be made to those employees who are on a pay status not less than one (1) normal workday prior to and one (1) normal working day following the holiday period.

Paid holidays falling during a vacation or sick leave shall not be counted as days of vacation or sick leave.

Paid holidays for eligible employees:

- New Year's Day
- Martin Luther King's Birthday
- Presidents' Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran's Day
- Thanksgiving Day
- The day after Thanksgiving Day
- Christmas Day
- The week between Christmas and New Year's
- Personal Holiday - employees are entitled to one personal holiday per year. The immediate supervisor must approve the date selected in advance.

The Executive Director or his/her designee is responsible for monitoring and maintaining records of employee attendance, leave taken, and leave earned. The President is responsible for auditing the leave records of the Executive Director.

2.105 Whistleblower Policy

It is the responsibility of all Association employees to comply with the Code of Ethics. All employees are encouraged to report violations in accordance with this Whistleblower Policy.

A whistleblower as defined by this policy is an employee of the Washington Association of School Business Officials who reports an activity that he/she considers to be illegal or dishonest to one or more of the parties specified in this policy. The whistleblower is not responsible for investigating the activity or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.

Examples of illegal or dishonest activities are violations of federal, state or local laws; Billing for services not performed or for goods not delivered; and other fraudulent Financial reporting.

If an employee has knowledge of or a concern of illegal or dishonest fraudulent activity, the employee is to contact his/her immediate supervisor or the Board President. The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline up to and including termination.

Whistleblower protections are provided in two important areas -- confidentiality and against retaliation. Insofar as possible, the confidentiality of the whistleblower will be maintained. However, identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

The Association will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Executive Director or Board President immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

2.106 Prohibition of Sexual Harassment, Harassment, Bullying and Intimidation

Washington Association of School Business Officials expressly prohibits any form of unlawful sexual harassment, harassment, bullying and intimidation based upon race, color, gender, religion, national origin, age, disability, or any other protected characteristic.

Sexual Harassment means all unwelcome sexual flirtations, advances or propositions, verbal abuse of a sexual nature, subtle pressure or requests for sexual activities, unnecessary touching on an individual, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, display in the work-place of sexually suggestive objects or pictures, sexually explicit or offensive jokes, and physical assault.

No supervisor, employee, officer, director or member shall threaten or insinuate, explicitly or implicitly, that another employee's refusal to submit to sexual advances will adversely affect that person's employment, work status, evaluation, wages, advancement, assigned duties or any other condition of employment or career development. Similarly, no officer, director or member shall promise, imply or grant any preferential treatment in connection with another employee or applicant engaging in sexual conduct.

Harassment, Bullying and Intimidation means any intentional written message or image, including those that are electronically transmitted, verbal or physical act, including but not limited to one shown to be motivated by race, color, religion, ancestry, national origin, gender, sexual orientation including gender expression or identity, mental or physical disability or other distinguishing characteristics, when an act:

- Physically harms the member or damages the member's property
- Has the effect of substantially interfering with an employee or member
- Is so severe, persistent, or pervasive that it creates an intimidating or threatening environment
- Has the effect of substantially disrupting the orderly operation of WASBO.

Nothing in this section requires the affected member to actually possess a characteristic that is a basis for the harassment, intimidation, or bullying.

"Other distinguishing characteristics" can include but are not limited to: physical appearance, clothing or other apparel, socioeconomic status and weight.

"Intentional acts" refers to the individual's choice to engage in the act rather than the ultimate impact of the action(s).

Behaviors/Expressions

Sexual harassment, harassment, bullying or intimidation can take many forms including but not limited to, slurs, rumors, jokes, innuendos, demeaning comments, drawings, cartoons, pranks, gestures, physical attacks, threats, or other written, oral, physical actions or electronically transmitted messages or images.

This policy is not intended to prohibit expression of religious, philosophical, or political views, provided that the expression does not substantially disrupt the work environment.

Each member of management is responsible for creating an atmosphere free of sexual harassment, harassment, bullying, and intimidation. Further, employees are responsible for respecting the rights of their co-workers. It is the responsibility of each employee to report incidents of sexual harassment, harassment, bullying, and intimidation.

Any employee who feels he or she is a victim of sexual harassment, harassment, bullying or intimidation by any supervisor, management official, other employee, director, member or third party (such as a vendor or exhibitor) should bring the matter to the immediate attention of the Executive Director.

If for any reason the employee feels uncomfortable discussing the matter with the Executive Director, he/she should report the sexual harassment, harassment, bullying or intimidation to the President.

The Association will investigate all allegations of sexual harassment, harassment, bullying or intimidation. Any employee who is determined, after an investigation, to have engaged in sexual harassment, harassment, bullying or intimidation shall be subject to discipline, up to and including termination where warranted. Where the harassment is the result of the conduct of any member or other non-employee of the Association, the Association will take all reasonable measures to prevent further harassment.

Retaliation/False Allegations

Retaliation is prohibited and will result in appropriate discipline. It is a violation of this policy to threaten or harm someone for reporting sexual harassment, harassment, bullying or intimidation.

It is also a violation of district policy to knowingly report false allegations of sexual harassment, harassment, bullying, or intimidation. Employees or members will not be disciplined for making a report in good faith. However, persons found to knowingly report or corroborate false allegations will be subject to appropriate discipline, up to and including termination where warranted.

The Executive Director will implement and maintain procedures addressing the elements of this policy.

Revised February 24, 2017

2.2 Other Administrative Policies

2.201 Endorsements and Sponsorships

WASBO and the Executive Director on behalf of WASBO shall neither endorse nor oppose candidates for political elected office, either partisan or nonpartisan, at any level of government. WASBO and the Executive Director shall not take a position on political issues unless they affect the operation or support of public schools.

Under no circumstances will WASBO and the Executive Director endorse or participate in any external program or activity which conflicts with any WASBO policy.

Endorsing a product or service is construed as making a recommendation to the members of WASBO regarding use of that product or service. WASBO and the Executive Director will not endorse products or services of a private company. The Executive Director shall inform the Board of all written requests for WASBO endorsements.

Sponsorships of various WASBO programs, events, and segments of such programs and/or events are welcome. Sponsorships may be provided in the form of a cash donation or service in kind. Any firm doing business with the State's K-12 school districts or any firm or individual who has products or services of potential benefit to those districts may offer sponsorships. WASBO officers and directors, staff, committee chairs, or other members directly involved in specific WASBO activities may also solicit sponsorships where such sponsorships would be helpful to WASBO.

In exchange for such sponsorship, public acknowledgement will be made in one or more of the following ways: on appropriate signs, in printed programs, and in announcements by those conducting the meetings. Public appreciation for these sponsorships will be just that, an expression of thanks for that support.

2.202 Sponsorship and Business Partner Policy

As a benefit to its members, WASBO may enter into agreements with outside partners, including other associations, companies, foundations and individuals, who can assist with program and service delivery to the membership. WASBO encourages relationships with both business associate members and outside sources that benefit the mutual interest of both parties.

The WASBO mission and strategic plan will guide the relationships established with third parties that may result in implied endorsements or recommendations of products or services to members.

The following will be taken into consideration when considering an agreement:

- Mission and strategic plan of WASBO
- Preserving or promoting trust in WASBO
- WASBO employee and board member objectivity
- Benefit to WASBO members and WASBO
- Implementation of a process of comparison and open records
- Agreement must not injure members of WASBO
- Board or appointed committee will determine if an exclusive endorsement will be allowed
- The Association will not be an agent for the sponsor or business partner; it will remain independent and have no liability for the sponsor or business partners' activities
- A sponsor or business partner of a single product or service should not imply the Association's endorsement of everything the sponsor or business partner offers.

Business partners desiring a sponsorship or business partner agreement shall submit a written request to the Executive Director. If the request is deemed acceptable by the Executive Director, a proposal detailing the specific terms of the agreement shall be drafted and a \$100 application fee shall be submitted. Agreements related to sponsorship of events or materials shall be approved by the Executive Director and will not be subject to the application fee. Agreements resulting in a business partner designation shall be presented to the board or designated committee for approval.

Approved business partner agreements shall be in writing and reviewed annually by the Board or an appointed committee. Business partner agreements will contain performance goals to measure the benefits of the agreement. An annual report on performance goals will be completed. WASBO has the right to review any promotional materials referencing this relationship as prepared by the company prior to publication/distribution.

All agreements shall include a clause noting that termination without cause may occur with 30 days written notice.

WASBO membership shall be given an annual notice that the district is responsible for ensuring compliance.

With procurement and all other federal, state and local laws and regulations. WASBO is not responsible for any disputes or compliance issues a district may encounter with a business partner or sponsor. Any membership complaints about a business partner or sponsor will be directed to the Executive Director.

2.203 Office Facilities

The Board will provide facilities for the WASBO offices.

2.204 Use of WASBO Mailing List

A WASBO membership directory will be compiled on an annual basis and made available to active and associate members.

Under no circumstances will WASBO's membership mailing list be released to any individual or organization for political purposes.

2.205 Records Retention

- A. WASBO shall maintain all records and files in a systematic and orderly fashion.
- B. Commonly accepted office protocol will be the guiding norm, along with the accompanying Records Retention Schedule, which is part of this Policy.
- C. Any records not now covered by this policy shall be dealt with by the Staff and Board on an as-needed basis. See Records Retention Schedule.

RECORDS RETENTION SCHEDULE

| CATEGORY | TYPE OF RECORD | RETENTION PERIOD |
|------------------------|--|---|
| Bylaws | <i>-Bylaws & Constitution</i> | Permanent |
| Corporate | <i>-Articles of Incorporation</i> <i>-IRS Exempt Letter</i> | Permanent Permanent |
| Governance | <i>-Board Agendas & Minutes</i> <i>-Policies & Procedures</i> | Permanent Permanent |
| Financial | <i>-Investment Accounts</i> <i>-Audits, Tax Returns</i> <i>-Bank Statements</i> <i>-Cancelled Checks</i> <i>-Financial Reports</i> <i>-Accounts Payable/Receivable</i> <i>-Payroll Records</i> | 7 years 7 years 7 years 7 years 7 years 7 years 7 years after termination |
| Personnel | <i>-Employment Applications</i> <i>-Employee Files / Evaluations</i> <i>-Payroll Records</i> | 3 years 7 years after termination Under Financial |
| Insurance | <i>Policies</i> <i>Reports</i> <i>Claims</i> | Termination plus 6 years 4 years Settlement plus 6 years |
| Membership | <i>-Computer Database</i> | When obsolete or superseded |
| Committees | <i>-Meeting Minutes, Agendas</i> | 6 years |
| Publications | <i>-Newsletter – Archives</i> | 1 copy each issue to be permanent |
| Correspondence | <i>-Routine</i> <i>-Legal</i> | 2 years 2 years unless part of a case file; then close of case plus 10 years |
| Office Property | <i>-Depreciation</i> | Permanent |
| ASBO & Affiliates | <i>-Newsletters, Magazines</i> <i>-Correspondence</i> | No retention value |
| Miscellaneous | <i>-Photographs</i> <i>-Inventories</i> | Permanent 7 years |
| Clock Hours | <i>Registration Forms</i> | 7 years |
| Workshops & Curriculum | <i>Registration Forms</i> | Permanent |

2.206 Soliciting Opinions or Information from Agencies

- A. No member, committee or instructor may release policy statements or represent WASBO's position on issues without the approval of the President, the Board, or the Executive Director. This is not to preclude ordinary communications between members/committees.
- B. The President and the Executive Director shall be the sole spokespersons for WASBO. Board members, staff, instructors, or committee members may not issue communiqués, (written verbal, audio, and visual) without the express direction of the President, Executive Director, or the Board.

2.207 Internal Controls

A. Internal Control Guidelines

1. Introduction

An internal control system consists of the plan of organization and methods and procedures adopted by WASBO to ensure that resource use is consistent with law, regulation, and policy. The plan guards against waste, loss, and misuse of resources. It insures reliable data is obtained, maintained, and fairly disclosed in reports.

The ultimate responsibility for good internal controls rests with the WASBO Executive Director. Internal controls are, therefore, an integral part of WASBO processes and procedures. WASBO administration periodically reviews its internal controls to insure proper conduct of WASBO business. This review provides assurance that:

- a. Systems are adequate to:
 - 1. Manage and account for resources,
 - 2. Meet the goals and objectives of WASBO, and
 - 3. Insure compliance with state and federal regulations.
- b. There is an audit trail from reports to source documents.
- c. Staff members properly use systems and comply with WASBO policies and procedures.
- d. To the extent practicable, duties are segregated among employees to allow for the maximum security of assets.

2. Procedure

The following internal control standard defines the minimum level of quality. These standards should apply to all operations and administrative functions, but are not intended to limit the development of discretionary policymaking in WASBO.

B. Reasonable Assurance

Internal control systems are to provide reasonable assurance that the objectives of the system will be accomplished. Reasonable assurance recognizes that the cost of internal control should not exceed the benefit derived.

C. Appropriate Organization Structure & Competent Personnel

The organization of WASBO should provide its administration with the overall framework for planning, directing, and controlling its operations. Good internal control requires clear lines of authority and responsibility, appropriate reporting relationships, and appropriate separation of authority. Employees should maintain a level of competence that allows them to accomplish their assigned duties.

D. Control Objectives

Internal control objectives should be identified and developed for each WASBO activity and are to be logical, applicable, and reasonably complete. Control objectives should be tailored to WASBO's operations, and all operations can generally be grouped into one or more categories, or "cycles." A cycle represents the identifying, classifying, recording, and reporting information required for processing a particular transaction.

E. Control Techniques

Internal control techniques are to be effective and efficient in accomplishing their internal control objectives. Techniques include, but are not limited to, specific policies, procedures, plans of organization, separation of duties, and physical arrangements.

1. Documentation

Internal control systems and all transactions and other significant events are to be clearly documented. Documentation includes written policies and procedures, organization charts, manuals, flowcharts, and related written materials used to describe internal control methods and measures that communicate responsibilities and authority.

2. Recording of Transactions & Events

Transactions and other significant events are to be promptly recorded and properly classified. This ensures that information maintains its relevance and value to the administration in controlling operations and making decisions.

3. Separation of Duties

Key duties and responsibilities in authorizing, processing, recording, and reviewing transactions should be separated among individuals. To reduce the risk of error, waste, or wrongful acts, it is desirable that no one individual controls all key aspects of a transaction or event. If staffing constraints are such that separation among individuals is not possible, to the extent desirable, additional reviews by supervisors will be necessary to provide the over-site required.

4. Supervision

Qualified and continuous supervision of employees and processes is to be provided to ensure that internal control objectives are achieved. Supervisors should continuously review and approve the assigned work of their staff and provide their staff with necessary guidance and training to help ensure that errors, waste, and wrongful acts are minimized and compliance with WASBO policies and procedures is achieved.

F. Misuses or Theft of WASBO Funds or Assets

1. Misuse of WASBO Funds

When a suspicion exists concerning the possibility of missing or mishandling of WASBO funds, the Executive Director and/or Board President must be notified immediately. The Executive Director or Board President will review the situation and coordinate necessary action.

2. Theft of WASBO Assets

In the event it is determined that missing assets are the result of theft, the WASBO Board must be notified immediately, and take appropriate action up to and including termination.

G. Use of WASBO Equipment

WASBO employees may use equipment such as telephones and computers for personal use only at normal break times. Long distance calls or personal copies, charged to WASBO, are prohibited. No WASBO equipment may be used to view or discuss pornographic materials.

2.208 Fixed Assets:

Property records and inventory records shall be maintained on all land, buildings and equipment under the control of WASBO in a Fixed Asset System.

For purpose of this policy, "fixed assets" shall mean a unit of furniture or furnishings, and instrument, a machine, an apparatus or a set of articles which retains its shape and appearance with use, is nonexpendable, and does not lose its identity when incorporated into a more complex unit, is valued above \$1,000. No equipment shall be removed for personal or non-WASBO use.

WASBO will maintain a comprehensive fixed assets program requiring periodic inventory of entity assets, designed to protect the organization against losses which would significantly affect the organization'

members, personnel, property, budget or the ability of the organization to continue to fulfill its responsibilities. This program will take into consideration requirements of the laws and regulations of the state of Washington. The Board will be provided a report immediately identifying equipment not accounted for. The Executive Director will develop procedures to implement this policy.

2. 209 Conflict of Interest

Each Employee, Board Director or Officer of the Washington Association of School Business Officials will avoid all instances where the individual's personal or financial interests would conflict or may appear to conflict with the Objects and Purposes of the Association set forth in its Bylaws.

Employees, Board Directors and Officers of the Association are required to safeguard the Association's confidential information and not use any information of the Association for personal gain or benefit.

While it is not practical to enumerate all situations that might conflict or appear to conflict with the Association's Conflict of Interest Board Policy, the examples given below highlight some of the relationships which must be avoided. It is considered to be a conflict with the Association's interests and a violation of its trust for an Employee, Board Director or Officer to:

1. Knowingly engage in any activity or take any position which conflicts with, or has the potential of conflicting with, the Objects and Purposes of the Association.
2. Use confidential information gained in the course of the Employee's, Board Director's or Officer's relationship with the Association for his or her own benefit or for the benefit of others with whom the Employee or Board Director or Officer is associated.
3. Benefit financially as a result of his or her role with the Association to the detriment of the Association.

In furtherance of this Policy, the Association requires that each Employee, Board Director, acting in that capacity or in the capacity of an officer:

1. Disclose to the Association any facts or circumstances which may constitute actual or potential conflicts between the personal or financial interests of the Employee, Board Director or Officer that might operate to the detriment of the interests of the Association.
2. Refrain from acting or debating on any Board action or other decision of the Association as noted in the official minutes in which the personal or financial interests of the Employee or Board Director or Officer conflict with the Objects and Purposes of the Association.

Chapter Three: Fiscal Management

3.0 Accounting

3.01 Accounting and Reporting

The Executive Director will report at each regular meeting of the Board on the financial affairs of WASBO. Each month the Executive Director will prepare a monthly bank balance and financial statement for review and approval by the WASBO Secretary-Treasurer. A copy of the report will be provided to the Board. (Bylaw reference, Article I, Section 5)

3.02 Audit

The Board shall select the accounting firm that will be responsible for the preparation of the annual audit based on recommendations made by the Executive Director. The accounting firm will present the audit report to the Board at the next Board meeting following its completion. (Bylaw reference, Article I, Section 5)

3.03 Authorized Signatures

The Board authorizes the signature of WASBO Secretary-Treasurer and/or the Executive Director on such documents as payroll approval, paychecks, and checks to vendors for payment. The Board authorizes the signature of the Executive Director on WASBO documents that do not require Board approval prior to signature. Signatures on any other documents other than those designed herein are not authorized to bind and/or obligate WASBO unless expressly approved by the Board.

3.04 Budget

The budget for the ensuing fiscal year shall be approved at the June Board meeting. The Executive Director will create the proposed budget for review by the Board. The power to approve alterations in the budget shall rest with the Board.

3.05 Depository of Funds

The Board will name a bank to serve as depository of WASBO funds.

3.06 Fund Balance Maintenance

The Association will maintain a targeted fund balance of \$250,000.

3.1 Revenue

3.101 Dues

Dues apply to the fiscal year which is July 1 through June 30.

3.102 Payment of Dues

Membership dues are due by the date of the Annual Conference. (Bylaw reference, Article X)

3.103 Revenue from Non-Dues Sources

The Board and/or Executive Director will explore revenue sources other than membership dues.

3.104 Annual Conference Workshops and Courses

Honoraria cost of meals, necessary printed materials, and Annual Conference, workshop, and course housing costs are considered legitimate costs of WASBO meetings. Such costs will be estimated in establishing the registration fees for the Annual Conference and professional development workshops and courses.

3.105 Investments

Purpose

This policy establishes standards and guidelines for the direction, management, and oversight of WASBO's investable cash and funds. Funds must be invested prudently to assure preservation of principal, provide liquidity for meeting cash requirements, and provide a market rate of return.

This policy:

- Describes appropriate risk parameters for the investment of WASBO's assets.
- Specifies the target asset allocation.
- Establishes investment guidelines and performance goals regarding the selection of permissible securities and diversification of assets.
- Specifies the criteria for evaluating the performance of WASBO's assets.

These policies are intended to be broad enough to allow the Executive Director to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard WASBO investments.

Investment Objective and Overview

The primary objectives of WASBO investment activities are defined by the projected business cycle requirement for the funds invested.

Operating Funds: Are those cash funds generated by and utilized for the routine operational needs of the fiscal year. The Board's Goal is to maintain a minimum operating cash balance adequate to meet the cash flow needs of each quarter. Operating funds in excess of those needs may be transferred into a short-term investment.

The investment objective for these funds is 100% liquidity, preservation of capital, with a rate of return greater than the 90-day Treasury bill.

Investment Funds: Are considered to be long term funds available to maintain financial stability of the organization during periods of an economic downturn or unexpected events. These typically are expected to remain invested for six months or more. The investment fund may also include temporary investment of operating funds not necessary for the next 60 days to meet cash flow needs.

The investment objectives of the Investment Funds are preservation of principal, a rate of return greater than the 12-month Treasury bill, and reasonable liquidity.

The total portfolio should be balanced, with exposure to equities, fixed income, and cash. The risk tolerance for the Investment Fund will be moderate (compared to other asset mixes), striving to keep the volatility moderate with regards to quarterly returns.

Available Investment Funds

Each year the board shall formally establish the annual level to be designated as Investment Funds for the upcoming year.

Operating Funds - The Executive Director and the Secretary Treasurer shall prepare quarterly cash flow projections of the upcoming cash flow needs of WASBO. Operating funds in excess of the 90 days projected needs may be transferred into the investment account by the Executive Director.

Investment Strategy/Asset Allocation

Operating Fund: In line with WASBO's investment objectives and risk parameters. The mix of assets should be maintained as follows.

| <u>Asset Class</u> | <u>Target Allocation</u> |
|----------------------|--------------------------|
| Cash and equivalents | 100% |

Investment Funds: In line with WASBO's investment objectives and risk parameters. The target for mix of assets should be as follows.

| <u>Asset Class</u> | <u>Target Allocation</u> |
|----------------------|--------------------------|
| Cash and equivalents | 10% |
| Fixed income | 45% |
| Equities | 45% |

Rebalancing shall be performed at least once annually or more frequently if deemed necessary.

WASBO will work with its advisor to utilize a multi-manager approach for better diversification and exposure to various styles of money management (i.e., value/growth, large cap/small cap).

Investment Policies and Constraints

Equities: May invest in any unrestricted, publicly traded stock that is listed on a major exchange. To provide for diversification in the Investment Fund, investment in any individual equity shall not exceed 5% of the total value of the portfolio. In addition, investment in any one industry shall not exceed 25% of the total market value of the portfolio managed. Diversification will be maintained both between and within sectors and industries.

Fixed Income; Individual bonds must be rated "A" (S&P) or "A" (Moody's) or higher. Bond funds must have an average credit quality of "A" (S&P) or "A" (Moody's) or higher. The maximum maturity of any individual bond is 15 years while the maximum average of the portfolio is 10 years. Securities of a single issuer or issue, with the exception of the U.S. government and agencies, are limited to no more than 10% of the market value of the entire Investment Fund.

Prohibited Investments: WASBO funds may not be directly invested in:

- Direct investment in individual securities in the tobacco, alcohol, marijuana, or gun industry
- Short sales
- Purchase of securities not readily marketable
- Commodities transactions
- Puts, calls, straddles, or other option strategies (except covered call writing)
- Direct investment in real estate
- Purchase of inverse or range floater bonds
- Purchase of interest only/principle only bonds (except U.S. Treasury securities)
- Any type of derivative security not explicitly allowed in this policy statement

Any other securities transaction not specifically authorized in this policy, unless approved in writing by the WASBO Board, is also prohibited.

Contribution into the Investment Fund in excess of fifty-thousand dollars (\$50,000) shall be dollar cost average no less than three (3) months.

Investment Advisors

WASBO Board shall contract with one or more investment advisors who are expected to assist in the selection of investments and investment advisors consistent with the objectives, guidelines, and constraints outlined in this policy. Investors shall be registered under the Investment Advisors Act of 1940 and must act in a nondiscretionary capacity, requiring approval from the WASBO Executive Director prior to all transactions.

The Board shall review the investment advisor annually regarding performance, personnel, organizational and business matters, and other qualitative factors that may impact their ability to manage the portfolio and achieve desired results. It is ultimately the Board's confidence in the investment manager's ability to perform in the future that shall determine the retention of a manager.

Meetings and Communication with Investment Advisors

Contract(s) and agreements with Investment advisor shall require the following minimum reporting:

- Annually, the advisor shall provide an annual summary of all transactions with a report of investment performance for the year and will meet with the WASBO Board of Directors to review and explain the WASBO investment results.
- Quarterly, the advisor shall provide to the Executive Director and Secretary Treasurer a report of the last completed quarter and year to date results of performance. Such report shall provide:
 - information regarding asset allocation,
 - investment performance and
 - other matters of interest to WASBO.
 - Such report may be provided through an on-line access of portfolio.
- Monthly – the investment manager will provide to the executive director a statement containing all the pertinent details for the portfolio including:
 - The name and quantity of each security purchase or sold with price and transaction date.
 - Such report may be provided through on-line access of the portfolio.
- If the Budget Committee or Board requires greater frequency of meetings, has a unique concern, or if market forces dictate, additional meetings may be requested.

Delegation of Authority

The ultimate responsibility and authority for the investment of WASBO Funds resides with the WASBO Board. The transactional management responsibility for the investment program is hereby delegated to the Executive Director.

Transfers of operating funds into and out of the investments to meet the projected cash needs may be executed the Executive Director, who will provide timely communication of such transfers to the Board. For purposes of this policy, timely notification is deemed to be within 5 business days.

Transfers out of the designated Investment Funds may not be made by the Executive Director without documented Board approval.

Approval of WASBO Board of Directors

Deviations from the investment policies and constraints outlined in this document must be formally authorized by the WASBO Board of Directors.

The investment policy, as set forth in this document, may be reviewed/revised as needed but shall be reviewed no less than every two years.

3.106 Advertising

The Board shall establish advertising rates for WASBO publications and the website.

3.107 Data Security

WASBO will develop, safeguard, and maintain control over access right and user privileges and will develop and follow formal procedures to facilitate the implementation of the Payment Card Industry Data Security Standard (PCI).

Such procedures shall include provision to:

- A. Maintain control over access rights and user privileges for confidential information.
- B. Inventory and physically secure all media that stores confidential information.
- C. Provide procedures for the destruction and disposal of hard copy materials.
- D. Establish appropriate internal controls to safeguard confidential data.
- E. Establish procedures for timely security breach incident response.

3.2 Expenses

3.201 Expense Reimbursements

Expenses incurred by the WASBO Board members, Executive Director, and staff as a result of acting on behalf of WASBO will be reimbursed upon approval of the Executive Director when a properly executed claim with receipts for reimbursement is filed with WASBO. The WASBO Secretary-Treasurer will approve the Executive Director's expenses. Meals, hotel, and transportation carrier expenses will be refunded at actual cost. Travel in personal automobile will be refunded at a mileage rate set by the IRS. Questions on any expense reimbursement will first be directed to the Executive Director, then to the WASBO President.

3.202 WASBO Credit Cards (Procurement Cards)

The Executive Director is authorized by the Board to use credit cards for WASBO use. Receipts for all credit card transactions will be provided to WASBO for audit purposes.

3.203 WASBO Annual Conference

It is the obligation of WASBO members and representatives attending the Annual Conference to pay registration fees and their own expenses. WASBO will pay for the housing and registration fees at the Annual Conference for the Board. WASBO pays the appropriate business expenses of the WASBO Executive Director and staff for the Annual Conference.

3.204 WASBO Workshops and Programs

Board members are entitled to complimentary enrollment in any workshop, seminar, or program produced by WASBO or a WASBO committee. Committee chairs and co-chairs are entitled to complimentary enrollment in the workshops produced by their respective committees and enrollment in any workshop produced by a committee other than their own at a 50% discount.

3.205 ASBO International Dues

WASBO will provide membership in the ASBO International each year for the Executive Director and Board.

3.206 ASBO International Annual Conference

WASBO will pay the appropriate business expenses for attendance at the Association of School Business Officials International Annual Conference of the Executive Director, President, President-Elect, and Immediate Past-President. The expenses include registration fees, housing, transportation, and other appropriate business expenses incurred as a result of their assignment.

3.207 ASBO International Leadership Conference

WASBO will pay the expenses for the following individuals to represent WASBO at the ASBO International Leadership Conference: President-Elect, President, Immediate Past President, and Executive Director.

3.208 Other Association Related Meetings

WASBO will pay the travel expenses of the Executive Director to attend other association-related workshops that have been approved by the Board.

3.209 Purchasing of Goods and Services

The Executive Director is authorized to purchase goods and services in accordance with the budget. The Board shall approve leasing arrangements.

Chapter Four: Programs and Services

4.0 Programs and Services

The Executive Director will have responsibility for investigation and development of services needed by the membership that may be provided by WASBO.

Before implementation of such services and changes, the Board will approve new services and significant changes in services.

4.1 Programs

4.101 Annual Conference

An Annual Conference for the discussion of timely educational topics shall be held at a time fixed by the Board. The Board will determine the location of the Annual Conference in advance. Board members will receive 30 clock hours per year for attendance at the Annual Conference. These clock hours are for recognition that the Board members are assisting with the conference and may not be able to attend the workshops.

Committees will provide the program topics and presenters for the Annual Conference. The Conference Committee will recommend a theme for the Annual Conference to the Board for approval and will determine the Annual Conference format and schedule and will select the keynote speaker.

The Annual Conference will provide an exhibit hall for vendors.

Invited guests to the Annual Conference will include: an ASBO International representative, Executive Directors from our affiliated state associations, and Executive Directors from Alaska, Idaho, Montana, and Oregon ASBO organizations.

4.102 Professional Development Workshops and Courses

WASBO will sponsor professional development workshops and courses on special topics and issues. Such meetings will be conducted on a regional basis or at a central location. Board members receive complimentary registration to any professional development workshop. Committee chairs receive complimentary registrations to workshops sponsored by their own committee, a 50% reduction in the registration fee for other committee workshops, and one complimentary registration to the Annual Conference.

Committees, in conjunction with the Executive Director, will provide the topics and presenters for all workshops and courses.

4.103 Regional Meetings

The program format and content of WASBO regional meetings will be developed and carried out by the director of each region.

The regional director may request assistance from the Executive Director for program content.

4.104 No-Shows at WASBO Functions

Workshops and Courses: A service fee set by the Board is charged for refund requests made in writing as follows:

Cancellation Policy-

Cancellations received 30 or more days prior to the event will receive a 50% refund.

Cancellations received after 30 days, no refunds.

If you are registered for a workshop or training and you do not attend without canceling in advance (No-Show), your district will be notified.

Name substitutions and location changes (if applicable, i.e. ASB workshops) will be accepted up to 10 days prior to the event.

This policy will be placed on the website and on each flyer.

4.105 Professional Certification Program

The Board of Directors shall appoint members of the Certification Governance Board consistent with Article VI of Association Bylaws.

The Professional Certification Board may award certifications to qualified applicants for the certified School Business Administrator, School Business Official, and School Business Specialist.

Eligibility requirements to be considered for certification as a School Business Administrator, School Business Official, or School Business Specialist shall include active WASBO membership status.

4.2 Services

4.201 Legislative Committee

The purpose of the WASBO Legislative Committee is to provide the Legislature with information that will enable it to enact sound education legislation for public schools. The Executive Director will direct the legislative program in accordance with the legislative agenda recommended by the Legislative Committee and adopted by the Board.

4.202 Continuing Professional Education Credits

WASBO will be an accountancy sponsor so that members who are Certified Public Accountants can receive continuing professional education (CPE) credits for attending association seminars and the Annual Conference. WASBO will be a professional education credit sponsor so that members who are earning professional credit as accountants, educators, and business officials can receive continuing professional education credits for attending association-sponsored workshops, classes, and the Annual Conference.

4.203 Clock Hours

WASBO will sponsor clock hours for members attending WASBO-sponsored workshops, classes, the Annual Conference, and other qualified WASBO events. The board will establish the fees for clock hours.

4.204 Publications

Members and representatives of WASBO will receive the Reporter and other publications.

Members will be notified of all WASBO workshops, certification classes, and the Annual Conference.

4.205 WASBO Website

WASBO will create and maintain a website to provide information for members and others interested in school business management issues. The WASBO Bylaws, Policies, and Board meeting minutes shall be posted to the website. The Executive Director or designee will be responsible for the operation of the website and the information contained therein.

4.206 WASBO Email System

The Executive Director will provide timely information to the membership via an electronic mail system. The Executive Director or designee will maintain the list of email addresses.

4.207 Public Information Program

The Executive Director is authorized to prepare press releases on behalf of WASBO and to grant interviews.

4.208 Evaluation of Programs and Services

Evaluations will be solicited to obtain membership reaction to programs and services. Results will be reported to the Board and utilized for future program and service planning.

4.209 Scholarship Programs

WASBO will make scholarships available to members for registration fees for WASBO's courses, workshops and the Annual Conference. Scholarships for lodging and meals are not available unless included in the registration fee. Scholarships will be awarded based on priority of financial need, both district and personal. The total amount awarded for the fiscal year shall not exceed the amount budgeted. The Board shall set the maximum awarded per recipient.

The Board may authorize other scholarships donated by affiliate members and outside organizations.

The proceeds from the Annual Conference Raffle and Silent Auction or its replacement, shall be used to provide scholarships for members to attend WASBO sponsored functions.

Current Board members are ineligible to apply for and receive scholarships.

The Board will appoint an annual selection committee comprised of five (5) board directors to review and score scholarship applicants. The scholarship selection process is as follows:

1. WASBO staff pre-screens the applicant for: current membership, past scholarships and WASBO participation.
2. The board scholarship committee reviews the application and scores the applicant via a rubric.
3. The final scores are provided in the board packet for the next board meeting, and are documented in the meeting minutes.

4.210 Procurement Card Program

WASBO may offer a procurement card program to school and educational service districts. WASBO will not charge fees to join the program. The board may withhold an amount for administration and overhead, equivalent to the amount between the current and previous tier in the rebate schedule and will assess that amount to member districts based on their payment schedule. WASBO will distribute rebates to member districts within 30 days of receipt.

WASBO
