



**ASB
PROCEDURES
MANUAL**

RESALE & SURPLUS

**REVISED
10/18**

INTRODUCTION

ASB clubs and athletic groups often purchase items which are intended for resale to members of the associated student body. While many groups within the ASB buy items for resale, this is most prevalent and in larger dollar amounts among the athletic groups. Examples of these items include spirit packs for sports teams, t-shirts for the chess club or warm-up jackets for the football team. ASBs have a responsibility to keep resale items to a minimum in order to ensure participation in sports and activities is affordable for all students. The outline below details the proper procedures for resale items.

PROCEDURE

- 1) Purchases must follow district purchasing procedures with regard to ASB (see Purchasing chapter).
- 2) All requisitions/purchase orders for items intending to be resold must be marked "**FOR RESALE**". This will assist school administration in maintaining compliance with Title IX requirements, district uniform replacement schedules, and tracking actual costs to families for participation in sports and activities.
- 3) All expenditures related to an ASB sponsored activity must run through the ASB. Likewise, all money collected from students must be receipted by the school bookkeeper or office manager. It is not appropriate for a coach or advisor to make direct, personal purchases, and have students reimburse them for their expenses. If a coach or advisor has received prior approval to purchase items with a personal check or credit card, the original receipt(s), not a charge card statement, must be attached to a district authorized reimbursement form and submitted for reimbursement accompanied by the appropriate student and administrative signatures.
- 4) Orders for resale items should be placed only for the amount needed for the members of a particular club or athletic group. Ordering more items than is reasonably needed with the intent to sell them to students and staff



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- not related to the activity is prohibited. Presales are suggested so there is no residual inventory left unsold.
- 5) Coaches and advisors are encouraged to negotiate the best possible purchase price with vendors that will result in the lowest cost to the students and ASB. Vendors should be discouraged from offering “free” additions to ASB purchases of non-ordered items if the order for the goods requested reaches a certain level (e.g. if the ASB buys \$1,000 worth of basketball warm-ups, the vendor will throw in free shoes and hats for coaches).
 - 6) While every intent should be made to purchase only the amount needed, there may be occasions when some merchandise is unsold. If possible, the unsold items should be returned to the vendor for credit. If returns are not permitted, every effort should be made to sell the residual inventory at the full cost the group or club originally paid for the items using one of the options below:
 - a. If approved, the items could be transferred to the student store and become part of the store’s available inventory. The student store would transfer funds to the group or club that originally purchased the merchandise for full cost of the items. As the merchandise is sold, the student store receives the revenue.
 - b. The school could advertise the availability of the items to all students and staff and sell the items on a first come, first serve basis through the school bookkeeper. The items must be sold at full price.
 - 7) If residual inventory cannot be sold at full price or transferred to the student store, the school must follow district policy and regulation 6881 and 6881R with regard to surplus property.

District surplus procedure and instructions are posted on the Purchasing Department’s intranet website:



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https://www.puyallup.k12.wa.us/departments/business_services/accounting_purchasing/surplus_district_material

Contact the Purchasing Department with any questions.