

## Summary of Updated Sections in 2026 K-12 ASB Manual

Chapter	Page No.	Section	Type of Change
3	26	Tax-Exempt Status and Donations	Revision
4	33	Minimum Contents of Constitution and Bylaws	Revision
4	35	Club Formation	Revision
4	36	Types of Trust Accounts	Revision
4	44	Food for Club Members During Virtual Meetings	Revision
5	71	Loans Between Clubs	Revision
7	96	Centralized vs. Decentralized Accounting	Deleted Wording
8	116	Fundraising for Events with Tiered or Limited Participation and Entrance Fees	New Section
8	130	ASB Accounts are not Pass-Through Accounts	Revision
13	210	Clearing Accounts	Revision
14	227	Determining Allowable Expenditures	Revision
14	231	Examples of Generally Prohibited Purchases/Expenditures	Revision
14	232	Gifts are Never Allowed	
14	232	Awards, Student Awards and Gifts Cards	Sections moved to this location
		Student Awards	
14	233	Gift Cards as Awards	
14	238	Employee Clothing	Revision
14	239	Employee Professional Development (e.g., CADA, ASB Works, Coaching Clinics)	New Section
21	285	Start of chapter	Revision
21	295	Sales and Use Tax	New Section
28	369	FCMAT Online Knowledgebase and Help Desk	Updated links to new knowledgebase and help desk

In addition, internal and external links and references to other chapters throughout the manual have been updated and expanded.