

Associated Student Bodies (ASB) Questions and Answers

What/Why/How	Regulation/Guidance
What is ASB?	<p>RCW 28A.325.020 Associated Student Bodies – Powers and responsibilities affecting.</p> <p>The formal organization of the students of a school, formed with the approval of and regulation by the school district's Board of Directors.</p>
How can ASB funds be used?	<p>RCW 28A.325.010</p> <p>ASB funds may be used for ASB activities that are:</p> <ul style="list-style-type: none"> · Optional · Noncredit · Extracurricular <p>Which are (CARS)</p> <ul style="list-style-type: none"> · Cultural · Athletic · Recreational · Social
How are ASB monies accounted for and why are they audited by the State Auditor?	<p>WAC 392-138-014</p> <p>ASB money and accounting records are public records of the school and must follow accounting methods and procedures that are published in the Accounting Manual for Public Schools in the State of Washington.</p>
Why do we have to prepare an ASB budget?	<p>WAC 392-138-110</p> <p>ASBs must annually prepare and submit an ASB support budget to the district superintendent or his or her designee. The budget then has to be submitted and approved by the Board of Directors.</p> <p>The approved budget allows the ASB to spend funds up to the approved amount in the budget for purposes established in the budget.</p> <p>Spending that exceeds that budget has to be approved by the Board of Directors.</p>
Why must we deposit ASB money daily?	<p>RCW 43.09.240</p> <p>ASB funds are public funds and must be deposited with the county treasurer “once every 24 consecutive hours.” The treasurer may grant an exception that does not exceed more than one week.</p>

<p>Can I use money in the student store cash register to cash my personal check or checks from district employees?</p>	<p>WAC 392-138-115 All money must be deposited “intact” which means in the same composition (cash must be cash, checks must be checks made out to the organization and not endorsed) as it was when receipted.</p>
<p>Can the Booster Club raffle parking spaces for seniors and let the parents decorate them?</p>	<p>No, Multiple part answer. Use of District capital assets for ASB.</p> <ol style="list-style-type: none"> 1. Potential gambling by minors. No one under 18 years of age may purchase a raffle ticket under <u>WAC 230-06-010</u> 2. The Booster club cannot benefit from the sale or lease of a District asset (the parking lot). 3. The District can charge for the use of the parking spots (parking passes), and must deposit the funds into the Capital Projects Fund or Debt Service Fund, except for moneys required to be expended for maintenance, which must be deposited in the General Fund per the School District Accounting Manual. (<u>RCW 28A.335.070</u>)
<p>Why must we deposit ASB money in a Washington state bank?</p>	<p>RCW 39.58.080 Deposit of public funds in public depository required</p> <p>Funds must be deposited into a public depository located in Washington. You can find a list of the approved depositories on the Washington State Treasurer’s website http://www.tre.wa.gov/</p>
<p>When it is not appropriate for me, as a board member, to vote on spending?</p>	<p>RCW 42.52.030 Financial interests in transactions</p> <p>No state officer or state employee may personally benefit, directly or indirectly, from any transaction made under their supervision.</p> <p>RCW 42.52.070 Special privileges No state officer or state employee may use their position to secure special privileges or exemptions for themselves, their spouse, child, parent, or other persons.</p>
<p>And how do I know for how long?</p>	<p>RCW 40.14 Preservation and Destruction of Public Records</p> <p>ASB records are public records, and must follow all of the records retention laws and regulations found in statute and in the School District Records Retention schedule. These include the following:</p> <p>WAC 434-662 Preservation of Electronic Public Records</p> <p>WAC 434-663 Imaging Systems, Standards for Accuracy and Durability</p>

<p>How long do we have to keep our ASB adopted charter and/or bylaws?</p>	<p>Local Government Common Records Retention Schedule (CORE) for Washington State: DAN GS50-05A-07 Rev. 1 - Charter and Bylaws – Development Records relating to the development of the charter and/or by-laws must be retained until no longer needed for agency business, then transfer to the State Archives for appraisal and selective retention. DAN GS50-05A-01 Rev. 1 – Adopted Charter and Bylaws Retain until <u>superseded</u>, then transfer to the State Archive for <u>permanent retention</u>.</p>
<p>The auditors just completed our ASB audit for last year, and they were able to tie all the receipts to deposits made for yearbook sales last year. Can I throw away all that paperwork now?</p>	<p>DAN GS2011-184 Rev. 2 – Financial Transactions - Records documenting all resources received and expended by the agency. Includes, but is not limited to:</p> <ul style="list-style-type: none"> • Purchase and sales • Billing statements • Financial statements and reports • Registers and journals • Check/Warrant registers • Petty Cash <p>Retain for <u>6 years</u> after end of <u>fiscal year</u> then destroy.</p>
<p>I've got all the minutes from our ASB board meetings last year. How long do we have to keep them?</p>	<p>DAN GS50-05A-13 Rev. 2 - Meetings – Governing/Executive - Records documenting all meetings</p> <p>Records documenting all meetings include:</p> <ul style="list-style-type: none"> • Meetings regulated by the OPMA (RCW 42.30) • All other meetings (RCW 42.30110(2)) • Agendas, meeting/agenda packets • Minutes <p>Retain for <u>6 years</u> after end of the <u>calendar year</u>, then transfer to the State Archive for permanent retention</p>
<p>Can we allow all staff free admission to games? We want to increase school spirit and show support at our sports events.</p>	<p><u>RCW 28A.325.010</u> When charging admission for an event, only staff who are working the event may be admitted without charge. There should be a list at the gate with the staff and their assigned responsibility during the game. Admission of all staff would be considered a gifting of public funds.</p>

<p>Why do we have to post ASB financial information on our school and district web sites?</p>	<p>RCW 28A.325.050 Associated student body program fund—Publication of information on school district web site.</p> <ul style="list-style-type: none"> ASB financial information must be posted to the district web site by August 31 of each year for each ASB of the district and each account within the ASB. If each school has a website, the data for the school must be posted on it. The required information by account includes: fund balance at the beginning of the year; summary data about expenditures and revenues during the year; and the ending fund balance. <p>Five year's worth of data must be maintained on the web site, beginning with the 2012-13 school year.</p>
<p>Due to COVID pandemic, students were unable to attend camp/or take the planned trip at the end of the 2019-2020 school year. If the district's formal policies do not address refunds or new virtual procedures, what should we do?</p>	<p>RCW 28A.325.010</p> <ul style="list-style-type: none"> There are no waivers for compliance with ASB requirements. ASB monies must be used for an allowable purpose. Document the circumstances and the reason why the decision was made. Due to the ongoing pandemic, the District should adopt policies or make adjustments to current policies as needed and as soon as possible.
<p>What types of items require specific student body council, does that include purchases order/requisition, approval of invoices (prior to payment)?</p>	<p>SDAM Chapter 12 ASB Fund WAC 392-138-014 (1) WAC 392-138-125 WAC 392-138-013</p> <p>The board of directors must set up a review and approval process for activities initiated by members of the ASB. The rules and regulations governing ASB participation in "the determination of the purposes for which associated student body financial resources shall be budgeted and disbursed "</p>
<p>Are electronic signatures authorized?</p>	<p>RCW 19.360 Electronic Signatures and Records</p> <p>Electronic signatures are allowed. Guidance for using electronic signatures and records retention can be found on the WA Secretary of State Website: https://www.sos.wa.gov/archives/recordsmanagement/managing-digital-and-electronic-signatures.aspx</p>

<p>Why do I have to keep all the old ASB records? And how do I know for how long?</p>	<p><u>RCW 40.14</u> Preservation and Destruction of Public Records</p> <p>ASB records are public records, and must follow all of the records retention laws and regulations found in statute and in the School District Records Retention schedule. These include the following:</p> <p><u>WAC 434-662</u> Preservation of Electronic Public Records</p> <p><u>WAC 434-663</u> Imaging Systems, Standards for Accuracy and Durability</p>
<p>How long do we have to keep our ASB adopted charter and/or bylaws?</p>	<p>The ASB retention requirements may be found in the Local Government Common Records Retention Schedule (CORE) for Washington State:</p> <p>DAN GS50-05A-07 Rev. 1 - Charter and Bylaws – Development</p> <p>Records relating to the development of the charter and/or by-laws must be retained until no longer needed for agency business, then transfer to the State Archives for appraisal and selective retention.</p> <p>DAN GS50-05A-01 Rev. 1 – Adopted Charter and Bylaws</p> <p>Retain until <u>superseded</u>, then transfer to the State Archive for <u>permanent retention</u>.</p>
<p>Does the ASB have to charge and collect Washington state sales tax for yearbook sales?</p> <p>For more information on ASB fundraising, see <u>ETA 3096 2009</u> on Fundraising Activities of Public Schools, Associated Student Body Groups and Parent Teacher Associations on the Washington State Department of Revenue website.</p>	<p><u>RCW 82.08.02573</u> and <u>RCW 82.04.3651</u> provide retail sales tax and B&O tax exemptions to schools for qualifying fundraising activities</p> <p><u>If the ASB is Reselling Yearbooks</u></p> <p>If the ASB is purchasing yearbooks and selling them in its own name as part of a qualified fundraising activity (see the RCWs) then the ASB does <u>NOT</u> have to collect retail sales tax or pay B&O tax on these sales. The ASB can use its reseller permit to purchase the yearbooks for resale, exempt from retail sales.</p> <p><u>If the ASB is Earning Commissions on Yearbooks</u></p> <p>If the ASB does not purchase the yearbooks directly but solicits sales on behalf of the yearbook company and retains a commission on the sales, then sales tax <u>must be collected</u> on these sales. However, the commission received by the ASB is exempt from B&O tax if part of a qualified fundraising activity (see the RCWs).</p>
<p>Can an ASB organization pay for teacher and school board recognition if it is de minimis in nature?</p>	<p>Because this is not for the students, or student driven such as making signs to recognize teachers with ASB funds (CARS) , this recognition would be better if it came from a booster club or PTA because it is a gift.</p>

How does an auditor identify if the charge was fully ASB or should be coded partially to ASB and General Fund? Is there a matrix to help districts decide how to code charges that may relate to both funds?	We would look to District for how they allocated and their methodology (a white paper). Should allocate based on usage (a percentage), we would look for reasonableness.
What types of items require specific student body council approval?	Student body council involvement in decision-making processes are an integral part of ASB government. The board of directors of the school district must set up a review and approval process for activities initiated by members of the ASB (<u>WAC 392-138-013</u>). ASB council must participate in the determination of the purposes for which ASB financial resources are budgeted and disbursed. All supporting documentation must show evidence of student approval before ASB moneys may be disbursed as budgeted. Accounting Methods and Procedures are provided for ASB in the <u>School District Accounting Manual</u> , Chapter 12.
ASB formally approves purchase orders. Are payments/invoices being approved by ASB a best practice or required by RCW law? ASB already approves purchase order for the amount of payment.	<u>The School District Account Manual (SDAM)</u> , Chapter 12 is authoritative for ASB disbursement practices. The SDAM, Chapter 12 section for ASB disbursements states in part: “When the ASB central treasurer receives the invoice, it should be checked against the purchase order on file against the item received... The invoice will accompany the payment order when it is routed for signature. The payment order is the authorization to issue a check and will be signed by the student activity treasurer, the activity advisor, the primary advisor, and the ASB central treasurer.” (Emphasis mine.)
What should districts expect during 19-20 ASB audits? If the district formal policies do not address refunds or new virtual procedures, what should districts rely on as guidance?	Document the circumstances and the reason why you made the decision, I would recommend the District adopt policies as soon as possible after the unforeseen circumstances or situation.
What is the guidance on how fundraised money from a specific class should be used now that those activities have been cancelled due to COVID-19?	This is a student ASB board decision and the money must be for allowable ASB activities.
How are the auditors going to audit ASB approval during COVID-19? Are electronic signatures authorized?	Electronic signatures are allowed. Guidance for using electronic signatures and records retention can be found on the WA Secretary of State website: https://www.sos.wa.gov/archives/recordsmanagement/managing-digital-and-electronic-signatures.aspx RCW 19.360 Electronic Signatures and Records