

Associated Student Body Fund

Questions and Answers from Auditor's Office

What/Why/How	Regulation/Guidance
What is ASB?	<i>RCW 28A.325.020 Associated Student Bodies – Powers and responsibilities affecting.</i> The formal organization of the students of a school, formed with the approval of and regulation by the school district's Board of Directors.
How can ASB funds be used?	<i>RCW 28A.325.010</i> ASB funds may be used for ASB activities that are: <ul style="list-style-type: none"> <input type="checkbox"/> Optional <input type="checkbox"/> Noncredit <input type="checkbox"/> Extracurricular Which are(CARS) <ul style="list-style-type: none"> <input type="checkbox"/> Cultural <input type="checkbox"/> Athletic <input type="checkbox"/> Recreational <input type="checkbox"/> Social
How are ASB monies accounted for and why are they audited by the State Auditor?	<i>WAC 392-138-014</i> 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.
Why do we have to prepare an ASB budget?	<i>WAC 392-138-110</i> 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. The approved budget allows the ASB to spend funds up to the approved amount in the budget for purposes established in the budget. Spending that exceeds that budget has to be approved by the Board of Directors.
Why must we deposit ASB money daily?	<i>RCW 43.09.240</i> 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.
Can I use money in the student store cash register to cash my personal check or checks from district employees?	<i>WAC 392-138-115</i> 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 received.



For additional resources,
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Can the Booster Club raffle parking spaces for seniors and let the parents decorate them?	<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 WAC 230-06-010 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. (RCW 28A.335.070)
Can we allow all staff free admission to games? We want to increase school spirit and show support at our sports events.	<p><i>RCW 28A.325.010</i> 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>
Why must we deposit ASB money in a Washington state bank?	<p><i>RCW 39.58.080 Deposit of public funds in public depository required</i> 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>
When it is not appropriate for me, as a district employee or board member, to vote on finances?	<p><i>RCW 42.52.030 Financial interests in transactions</i> No state officer or state employee may personally benefit, directly or indirectly, from any transaction made under their supervision.</p> <p><i>RCW 42.52.070 Special privileges</i> 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>
Why do we have to post ASB financial information on our school and district web site?	<p><i>RCW 28A.325.050 Associated student body program fund</i> – 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. □ Five years' worth of data must be maintained on the web site, beginning with the 2012-13 school year.



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Why do I have to keep all the old ASB records? And how do I know for how long?	<p><i>RCW40.14 Preservation and Destruction of Public Records</i></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><i>WAC 434-662 Preservation of Electronic Public Records</i></p> <p><i>WAC 434-663 Imaging Systems, Standards for Accuracy and Durability</i></p>
How long do we have to keep our ASB adopted charter and/or bylaws?	<p>The ASB retention requirements may be found in the Local Government Common Records Retention Schedule (CORE) for Washington State:</p> <p><i>DAN GS50-05A-07 Rev. 1 - Charter and Bylaws – Development</i></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 Retain until <u>superseded</u>, then transfer to the State Archive for <u>permanent retention</u>.</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><i>DANGS2011-184 Rev. 2 – Financial Transactions</i>- Records documenting all resources received and expended by the agency. Includes, but is not limited to:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Purchase and sales <input type="checkbox"/> Billing statements <input type="checkbox"/> Financial statements and reports <input type="checkbox"/> Registers and journals <input type="checkbox"/> Check/Warrant registers <input type="checkbox"/> Petty Cash <p>Retain for <u>6 years</u> after end of <u>fiscal year</u> then destroy.</p>
I've got all the minutes from our ASB board meetings last year. How long do we have to keep them?	<p><i>DAN GS50-05A-13 Rev. 2 - Meetings – Governing/Executive - Records documenting all meetings</i></p> <p>Records documenting all meetings include:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Meetings regulated by the OPMA (RCW 42.30) <input type="checkbox"/> All other meetings (RCW42.30110(2)) <input type="checkbox"/> Agendas, meeting/agenda packets <input type="checkbox"/> Minutes <input type="checkbox"/> <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>



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