

# Chapter 392-138 WAC

## FINANCE—ASSOCIATED STUDENT BODY MONEYS

### WAC

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392-138-125	Associated student body public moneys—Disbursement approval—Total disbursements.		
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392-138-200	Nonassociated student body private moneys.	392-138-055	Imprest bank checking account. [Order 4-76, § 392-138-055, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-205	Nonassociated student body private moneys—Deposit and investment.		
392-138-210	Nonassociated student body private moneys—Disbursement approval—Total disbursements.	392-138-060	Petty cash funds. [Order 4-76, § 392-138-060, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

392-138-012	Fees optional noncredit extracurricular events. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-012, filed 6/13/84.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.	392-138-065	Compliance with bid law required. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-138-065, filed 7/19/90, effective 8/19/90; Order 4-76, § 392-138-065, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-015	Distinction between public and private moneys—Duties of advisors. [Order 4-76, § 392-138-015, filed 3/4/76, effective 7/1/76.] Repealed by WSR 84-13-025 (Order 84-15), filed 6/13/84. Statutory Authority: RCW 28A.58.115.	392-138-070	District assumption of existing indebtedness permitted. [Order 4-76, § 392-138-070, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.-020.
392-138-016	Scholarships, student exchange and charitable purposes—ASB private moneys. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-016, filed 6/13/84.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.	392-138-071	Public moneys—Previous law. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-071, filed 6/13/84.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-020	Private moneys not to be commingled—Exception in case of student aid donations. [Order 4-76, § 392-138-020, filed 3/4/76, effective 7/1/76.] Repealed by WSR 84-13-025 (Order 84-15), filed 6/13/84. Statutory Authority: RCW 28A.58.115.	392-138-075	Title to property—Dissolution of associated student body or affiliated group. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-075, filed 6/13/84; Order 4-76, § 392-138-075, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-025	Formation of associated student bodies required. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-025, filed 6/13/84; Order 4-76, § 392-138-025, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.	392-138-080	Disposition of preexisting associated student body cash and investment. [Order 4-76, § 392-138-080, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-030	Powers—Authority and policy of board of directors. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-138-030, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-030, filed 6/13/84; Order 4-76, § 392-138-030, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.	392-138-085	League and other joint activities. [Order 4-76, § 392-138-085, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.
392-138-035	Deposit and investment of associated student body moneys. [Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-035, filed 6/13/84; Order 4-76, § 392-138-035, filed 3/4/76, effective 7/1/76.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.	392-138-100	Student aid donations and other nonassociated student body moneys. [Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-138-100, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.58.115. WSR 89-17-066 (Order 89-06), § 392-138-100, filed 8/16/89, effective 9/16/89; WSR 84-13-025 (Order 84-15), § 392-138-100, filed 6/13/84.] Repealed by WSR 01-16-078, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.325.020.

**WAC 392-138-003 Authority.** The authority for this chapter is RCW 28A.325.020 which authorizes the superintendent of public instruction to adopt rules and regulations regarding the administration and control of associated student body moneys.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-003, filed 7/25/01, effective 8/25/01. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-138-003, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-003, filed 6/13/84.]

**WAC 392-138-005 Purposes.** The purposes of this chapter are to:

- (1) Implement RCW 28A.325.020;
- (2) Designate the powers and responsibilities of the board of directors of each school district regarding the efficient administration, management, and control of moneys, records, and reports of associated student body funds;
- (3) Encourage the supervised self-government of associated student bodies; and
- (4) Permit fund-raising activities by students in their private capacities for the purpose of generating nonassociated student body private moneys.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-005, filed 7/25/01, effective 8/25/01. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-138-005, filed 7/19/90, effective 8/19/90; Order 4-76, § 392-138-005, filed 3/4/76, effective 7/1/76.]

**WAC 392-138-010 Definitions.** (1) "Associated student body organization" means a formal organization of students, including subcomponents or affiliated student groups such as student clubs, which is formed with the approval, and operated subject to the control, of the board of directors of a school district in compliance with this chapter.

(2) "Associated student body program" means any activity which (a) is conducted in whole or part by or in behalf of an associated student body during or outside regular school hours and within or outside school grounds and facilities, and (b) is conducted with the approval, and at the direction or under the supervision, of the school district.

(3) "Central district office" means the board of directors and/or their official designee to whom authority has been delegated to act in their behalf.

(4) "Associated student body public moneys" means fees collected from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the school district which is of a cultural, social, recreational or athletic nature, revenues derived from "associated student body programs" as defined in subsection (2) of this section, and any other moneys received by an associated student body, not specified in subsection (5) of this section and WAC 392-138-100, for the support of an associated student body program.

(5) "Nonassociated student body private moneys" means moneys generated by fund-raising activities or solicitation of donations by student groups in their private capacities for private purposes and/or private gifts and contributions.

(6) "Associated student body governing body" means the student council, student activities board, or other officially recognized group of students appointed or elected to represent the entire associated student body within a school in

accordance with procedures established by the board of directors of the school district.

(7) "Trust fund" means a fund used to account for assets held by the district in a trustee capacity for the specific purpose designated by the fund-raising group and described in the notice provided to donors prior to the fund-raising event. Such moneys must be accounted for separately from associated student body public moneys.

(8) "Held in trust" means held as private moneys either within a separate account within the associated student body fund or in a trust fund to be disbursed exclusively for an intended purpose.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-010, filed 7/25/01, effective 8/25/01. Statutory Authority: RCW 28A.58.115. WSR 84-13-025 (Order 84-15), § 392-138-010, filed 6/13/84; Order 4-76, § 392-138-010, filed 3/4/76, effective 7/1/76.]

**WAC 392-138-011 Formation of associated student bodies required.** The formation of an associated student body shall be mandatory and a prerequisite whenever one or more students of a school district engage in money-raising activities with the approval and at the direction or under the supervision of the district: Provided, That the board of directors of a school district may act, or delegate the authority to an employee(s) of the district to act, as the associated student body governing body for any school facility within the district containing no grade higher than the sixth grade.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-011, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-013 Powers—Authority and policy of board of directors.** (1) The board of directors of each school district shall:

(a) Retain and exercise the general powers, authority, and duties expressed and implied in law with respect to the administration of a school district and regulation of actions and activities of the associated student bodies of the district including, but not limited to RCW 28A.320.010 (Corporate powers), RCW 28A.150.070 (General public school system administration), RCW 28A.320.030 (Gifts, conveyances, etc., for scholarship and student aid purposes, receipts and administration), RCW 28A.600.010 (Government of schools, pupils, and employees), RCW 28A.320.040 (Bylaws of board and school government), RCW 28A.400.030 (2) and (3) (Superintendent's duties), RCW 28A.600.040 (Pupils to comply with rules and regulations), RCW 43.09.200 (Local government accounting—Uniform system of accounting), RCW 36.22.090 (Warrants of political subdivisions), and chapter 28A.505 RCW (School district budgets);

(b) Approve the constitution and bylaws of each district associated student body and establish policies and guidelines relative to:

(i) The identification of those activities which shall constitute the associated student body program;

(ii) The establishment of an official governing body representing the associated student body;

(iii) The methods and means by which students shall be permitted to raise and otherwise acquire associated student body moneys; and

(iv) The designation of the primary advisor to each associated student body and the authority of the primary advisor

to designate advisors to the various student subgroup organizations affiliated with an associated student body;

(c) Assign accounting functions, or portions thereof, to the school building level to be performed by a designated representative of an associated student body or centralize the accounting functions at the district central administrative office level;

(d) Provide for the participation of the associated student body or bodies of the school district in the determination of the purposes for which associated student body public moneys and nonassociated student body private moneys if held as private moneys within the associated student body fund shall be budgeted and disbursed; and

(2) If the district permits students to conduct fund-raising activities and solicitation of donations in their private capacities, they shall establish policies to permit such activities and the allowable uses of such moneys. The board policy and/or procedures must include the approval process for such activities as well as provisions to ensure appropriate accountability for these funds, which are required to be held in trust.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-013, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-014 Accounting procedures and records.** Associated student body public and nonassociated student body private moneys shall be accounted for as follows:

(1) Accounting methods and procedures shall comply with such rules and regulations and/or guidelines as are developed by the state auditor and the superintendent of public instruction and published in the *Accounting Manual for Public Schools in the State of Washington* and/or other publications;

(2) Whenever two or more associated student bodies exist within a school district, the accounting records shall be maintained in such a manner as to provide a separate accounting for the transactions of each associated student body in the associated student body program fund;

(3) The fiscal and accounting records of associated student body program moneys shall constitute public records of the school district, shall be available for examination by the state auditor, and shall be preserved in accordance with statutory provisions governing the retention of public records; and

(4) Nonassociated student body private moneys shall be held in trust by the school within the associated student body fund or within a trust fund and be disbursed exclusively for such purposes as the student group conducting the fund-raising activity shall determine, subject to applicable school board policies. The district shall either withhold or otherwise be compensated an amount from such moneys to pay its direct costs in providing the service. Such funds are private moneys, not public moneys under section 7, Article VIII of the state Constitution.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-014, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-017 Segregation of public and private moneys.** When a school district has associated student body organizations that receive both public and private moneys as defined in WAC 392-138-010 (4) and (5), two separate sets

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of accounts shall be maintained. In addition, separate accounting records should be maintained by organization or purpose including clubs, classes, athletic activities, private purpose fund-raising events and general associated student body.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-017, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-018 Petty cash funds.** The board of directors of a school district may authorize the establishment and maintenance of associated student body petty cash funds for use in instances when it is impractical to make disbursement by warrant or check, subject to the following conditions:

(1) A petty cash fund shall be initiated by warrant or check;

(2) Paid-out receipts shall constitute invoices for the purpose of vouchering; and

(3) An upper limit of the amount of the petty cash fund shall be established by the board of directors.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-018, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-019 Compliance with bid law required.** The statutory provisions of RCW 28A.335.190, the so-called "bid law" governing school district purchasing procedures, shall govern purchases payable from the associated student body funds.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-019, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-021 Title to property—Dissolution of associated student body or affiliated group.** Title to all such property acquired through the expenditure of associated student body public moneys shall be vested in the school district.

In the event a member organization affiliated with an associated student body elects to disband or ceases to exist for any reason, then:

(1) The school district and parent associated student body shall cease carrying any money or account on behalf of or to the credit of the organization; and

(2) The records of the organization shall be retained and disposed of in accordance with applicable state law regarding the retention and destruction of public records.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-021, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-105 Fees optional noncredit extracurricular events.** The board of directors of any common school district may establish and collect a fee from students and nonstudents as a condition to their attendance at any optional noncredit extracurricular event of the district which is of a cultural, social, recreational, or athletic nature: Provided, That in so establishing such fee or fees, the district shall adopt policies for waiving and reducing such fees in the cases of those students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees and may likewise waive or reduce such fees for nonstudents of the age of sixty-five or over who, by reason of their

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low income, would have difficulty in paying the entire amount of such fees. An optional comprehensive fee may be established and collected for any combination or all of such events or, in the alternative, a fee may be established and collected as a condition to attendance at any single event. The board of directors shall adopt policies which state that:

(1) Attendance and the fee are optional; and

(2) The district will waive and reduce fees for students whose families, by reason of their low income, would have difficulty in paying the entire amount of such fees.

Fees collected pursuant to this section shall be designated as associated student body public moneys and shall be deposited in the associated student body program fund of the school district. Such funds may be expended to defray the costs of optional noncredit extracurricular events of such a cultural, social, recreational, or athletic nature, or to otherwise support the public activities and programs of associated student bodies.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-105, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-110 Associated student body public moneys—Associated student body program budget.** Each associated student body of a school district, with the guidance of the primary advisor, and at such time as is designated by the central district office, annually shall prepare and submit a financial plan (budget) for support of the associated student body program to the district superintendent or his/her designee for consolidation into a district associated student body program fund budget and then present such budget to the board of directors of the district for its review, revision, and approval: Provided, That revisions of the budget submitted by an associated student body and revisions of the budget approved by the board of directors shall first be reviewed by the associated student body and, in the case of an approved budget, shall be subject to the requirements of chapter 28A.505 RCW regarding emergency expenditures or budget extensions. The budget as approved shall constitute an appropriation and authorization for the disbursement of funds for the purposes established in the budget.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-110, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-115 Associated student body public moneys—Deposit and investment.** All associated student body public moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer or directly to the county treasurer for deposit to the credit of the "associated student body program fund" of the school district and shall be accounted for, expended, and invested subject to the practices and procedures governing other moneys of the district except as such practices and procedures are modified by or pursuant to this chapter.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-115, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-120 Associated student body public moneys—Imprest bank checking account.** The board of directors of a school district may authorize the establishment and maintenance of an associated student body imprest bank

checking account for convenience and efficiency in expediting disbursements, subject to the following conditions:

(1) The maximum amount of such an account shall be no more than is necessary to provide for disbursements at the level of the month of highest estimated demand for disbursements;

(2) An imprest bank checking account shall be initiated by deposit of, and replenished by, a warrant drawn on the associated student body program fund;

(3) Disbursements from an imprest bank checking account shall be by check and shall be restricted to payments of invoices bearing evidence of student approval in accordance with associated student body bylaws;

(4) An imprest bank checking account shall be replenished at least once each month by a warrant drawn on the associated student body program fund in payment of an approved voucher in an amount equal to the sum total of the disbursements made by check from the imprest bank checking account during the preceding interval; and

(5) The replenishment voucher shall reflect such information as the central district office shall prescribe relative to identification of invoices, invoice approvals, codification of expenditures, cancelled checks, and other information deemed pertinent.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-120, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-125 Associated student body public moneys—Disbursement approval—Total disbursements.** Associated student body public moneys shall be disbursed subject to the following conditions:

(1) No disbursements shall be made except as provided for in the budget approved pursuant to WAC 392-138-040;

(2) Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe;

(3) All disbursements from the associated student body program fund or any imprest bank account established thereunder shall have the prior approval of the appropriate governing body representing the associated student body. Supporting documentation of the vouchers shall bear evidence of approval by the associated student body governing body in accordance with associated student body bylaws;

(4) When an account within the fund balance of an associated student body organization does not contain a sufficient balance to meet a proposed disbursement, such disbursement shall be limited to the fund balance: Provided, That a transfer of fund balance between associated student body organizations may be made pursuant to the associated student body bylaws and as approved by the associated student body governing body;

(5) Warrants shall not be issued in excess of the moneys on deposit with the county treasurer in the associated student body program fund; and

(6) All disbursements shall be made by warrant except for disbursements from imprest bank accounts and petty cash funds provided for in this chapter.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-125, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-130 Associated student body public moneys—League and other joint activities.** Athletic league and other forms of joint inter and intra school district associated student body programs are not precluded by this chapter. In the case of such joint programs, a single school district or associated student body or a board representing the participating associated student bodies shall manage associated student body moneys made available to it for the support of the joint program and received as a result of the conduct of such program, in compliance with this chapter and a written cooperative agreement authorized by the board(s) of directors of the district(s).

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-130, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-200 Nonassociated student body private moneys.** The board of directors of a school district may permit student groups to raise moneys through fund-raising or solicitation in their private capacities when the following conditions are met:

(1) Prior to solicitation of such funds, the school board approves policies defining the scope and nature of fund-raising permitted. School board policy includes provisions to ensure appropriate accountability, including prompt deposit, holding the moneys in trust, and disbursement only for the intended purpose of the fund-raiser;

(2) Such funds are used for scholarship, student exchange, and/or charitable purposes. Charitable purposes do not include any activity related to assisting a campaign for election of a person to an office or promotion or opposition to a ballot proposition;

(3) Prior to solicitation of such funds notice is given. Such notice identifies the intended purpose of the fund-raiser, further it states the proceeds are nonassociated student body funds to be held in trust by the school district exclusively for the intended purposes;

(4) The school district withholds or otherwise is compensated an amount adequate to reimburse the district for its direct costs in handling these private moneys; and

(5) WAC 392-138-205 applies to moneys received, deposited, invested, and accounted for under this section.

Nonassociated student body private moneys shall not be deemed public moneys under section 7, Article VIII of the state Constitution.

WAC 392-138-035 shall apply to moneys received, deposited, invested, expended, and accounted for under this section.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-200, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-205 Nonassociated student body private moneys—Deposit and investment.** All nonassociated student body private moneys, upon receipt, shall be transmitted intact to the district depository bank and then to the county treasurer or directly to the county treasurer for deposit to the credit of the school district's trust fund or the associated student body fund, if held in trust within that fund within accounts as defined in WAC 392-138-010 and shall be accounted for, expended, and invested subject to applicable school board policy and/or procedures pursuant to WAC 392-138-200.

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[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-205, filed 7/25/01, effective 8/25/01.]

**WAC 392-138-210 Nonassociated student body private moneys—Disbursement approval—Total disbursements.** Nonassociated student body private moneys shall be disbursed subject to the following conditions:

(1) If such funds are held in trust within the associated student body fund, they shall be budgeted pursuant to WAC 392-138-013 (1)(d). No disbursements shall be made except as provided for in the budget approved pursuant to WAC 392-138-110. All disbursements shall have the prior written approval of the associated student body or such other authority designated in school district policy or procedures;

(2) If such funds are held in a trust fund, they are not budgeted. Disbursements shall occur only upon presentation of properly prepared vouchers in such format and design as the central district office shall prescribe, and as provided for in subsection (3) of this section;

(3) Vouchers authorizing disbursements shall be accompanied by written evidence of approval of disbursement by the associated student body or other authority designated in the school district's policies and procedures;

(4) Disbursements shall be made only for the intended purposes pursuant to WAC 392-138-200.

[Statutory Authority: RCW 28A.325.020. WSR 01-16-078, § 392-138-210, filed 7/25/01, effective 8/25/01.]