

WASHOE COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUNDS POLICIES AND PROCEDURES MANUAL



For questions or comments, please contact the
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I. FOREWARD

I. FOREWARD

Extracurricular activities are an integral part of school life and often require as much careful planning and supervision as regular curricular subjects. Funding for extracurricular activities comes in the form of fundraisers and donations raised at the school level. Although these funds are maintained at the school level they are considered a part of the county school district fund as defined by **NRS 387.175, County school district fund: Composition**, which states:

“The county school district fund is composed of:

- 4. Any other receipts, including gifts, for the operation and maintenance of the public schools in the county school district.”**

The Superintendent and the Business and Financial Services Administrator, with the approval of the Board of Trustees, have the responsibility of establishing proper business practices for the maintenance and control of student body/activity funds (Administrative Regulation 5135). Such procedures include the safeguarding and accounting of activity funds, ensuring the safety of students, and establishing appropriate relationships with vendors and the community.

It is the intent of the Board of Trustees that these procedures conform to the best acceptable standards. The Student Activity Funds Policies and Procedures Manual (SAFPPM) will establish uniform procedures throughout the District to accomplish these objectives.

II. DEFINITION AND PURPOSE OF FUNDS

II. DEFINITION AND PURPOSE OF FUNDS

School activity funds are all monies received by individual schools of the Washoe County School District as collections or gifts for the operation of school activities, both special and general. Funds raised for a specific purpose and/or for a specific group are known as "Restricted Funds".

School activity funds shall contribute to the educational experience of students and should not conflict with, but add to, the instructional program and general welfare of the school.

All funds raised by the involvement of students and faculty are to be considered as school activity funds and must be deposited in the school bank account. This does not include monies raised by parent groups or booster groups who establish their own checking account as described in the "Booster Groups, PTA and PTO Groups" section of this manual; these are outside the control of the District (see Section IV. 7. of this manual).

The system of accounts required for each individual school is described in Administrative Regulations 3210.1, School Activity Funds and 3410, System of Accounts. Each individual school shall initiate and employ efficient and accurate accounting procedures that have the approval of the Superintendent, the Business and Finance Services Administrator, and the independent and internal auditors employed by the Washoe County School District. Each school's activity fund accounting will be conducted using District-approved accounting software to provide the necessary controls and reports for both internal and external audit purposes, and to provide for consistency in reporting Student Activity Fund Balances in the district's Comprehensive Annual Financial Report.

PROHIBITED STUDENT FUND ACTIVITIES

Monies raised by student groups for **activities not sponsored or authorized by the District**, such as those described in Administrative Regulation 5134.3, Field Trips or Activity Trips, must not be raised in the name of the individual school or the Washoe County School District. The District does not assume responsibility for such activities and will not maintain custody of such funds. Monies raised for these types of activities must be held in non-District bank accounts. It should be clear to students, faculty and to the community, that the activity is separate and not associated with the Washoe County School District or the individual school. This policy precludes the use of the school or District name, school colors or emblems, or the use of any resources of the District for conducting the fundraising activity.

III. SCHOOL LEVEL RESPONSIBILITIES FOR ADMINISTERING FUNDS

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1. SCHOOL PRINCIPALS

School principals, when they accept their appointments as the school administrator, assume full responsibility for all activity funds and accounts under their supervision. The school principal is fully accountable to the Board for management and oversight of all school funds. This includes, but is not limited to, ensuring that staff is properly trained, all procedures are followed, and an annual financial report is submitted to the appropriate district office. For more information relative to the annual financial reports, please refer to Section V. 17. of this manual.

2. SCHOOL SECRETARY/BOOKKEEPER

All high schools in the district have been allocated a bookkeeping position to accomplish the tasks relative to Student Activity Funds. At the middle school and elementary school level, this responsibility falls to the school secretary or other employee designated by the school principal. These individuals are given the task to ensure that all forms and documentation for Student Activity transactions are complete and accurate, and that they conform to all district procedures as outlined in this manual.

3. TEACHERS/ACTIVITY ADVISORS

Every teacher, coach or activity advisor maintaining an account within a school's Student Activity Fund maintains a responsibility for monitoring the account to ensure that the funds raised on behalf of the students participating in the activity are being used for the purposes stated for such activity.

Each teacher/activity advisor is responsible for completing all forms for student activity account transactions and to evidence their approval of such transactions by signing all forms. It is the teacher/activity advisors' responsibility to review every monthly report they receive and to notify the principal of any discrepancies. See Section VI. of this manual for "Basic \$ Rules for Teachers/Student Activity Advisors".

IV. GENERAL POLICIES

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The following list of policies is to be considered mandatory to ensure that consistent controls and good accountability relative to Student Activity Funds exists among all schools within the Washoe County School District. School principals shall assume full responsibility for compliance with all policies and procedures relating to activity funds and accounts under their supervision.

1. FUNDRAISING ACTIVITIES

A Fundraising activity may be defined as any activity involving the participation of a student-body or a school-recognized group undertaken for the purpose of deriving funds for a school or a school-sponsored group. Fundraising activities are not confined to regular school hours but are an extension of the school program. Only Fundraising activities approved by the principal may be scheduled. See SAFPPM Appendix Form 14, Request for Fundraiser Form.

No Fundraising activity is authorized to be held during the instructional hours of the day without the approval of the principal. (Refer to Administrative Regulations 5135.1, Fundraising Drives, and 5135.2, Individual School Income: No Games of Chance.)

Door-to-door Fundraising activities are prohibited for elementary and middle schools without parental supervision. Soliciting from strangers or outside the student's immediate neighborhood should not be permitted. This type of Fundraising activity is permitted at the high school level; however, even though permitted at this level, door-to-door fund-raisers are to be kept to a minimum.

Students and parents who choose not to participate in school or parent association-sponsored Fundraising activities are not to be discriminated against in any way.

The school principal is responsible for all types of pay, entertainment or money-raising activities carried on in the school or sponsored by the school. All parents, teachers, and school booster groups shall work in full cooperation with the principal and under his/her supervision in planning special programs and activities, or in conducting any activity that involves the raising of money. Utmost discretion should be used in limiting such Fundraising activities to those that are necessary for the school.

Specific approval by the Board of Trustees is required for school participation in Fundraising projects for civic, cultural, charitable, and other nonprofit organizations (non-school related). (Refer to Administrative Regulation 5135.1, Fundraising Drives.)

2. TICKET SALES FOR NON-SCHOOL EVENTS

Ticket sales by students in the school buildings for anything other than school functions are not approved, nor are outside organizations permitted to go within the classroom to sell tickets to students or to parents through the students. By permission of the principal, tickets of approved organizations may be left in the principal's office to be purchased by the students or the parents; or nonprofit organizations may be permitted to have a table, with a sign designating its purpose, in a conspicuous place at which tickets may be sold at a definite time.

IV. GENERAL POLICIES

3. AGENTS, SOLICITORS, AND COLLECTORS

No agents, solicitors, collectors, or other persons of like employment are allowed to take the time or attention of any student or teacher during school hours or on school premises to advertise, exhibit, promote, collect for, or sell any article without the specific approval of the principal.

Sales representatives may not visit schools and confer with teachers unless approval has first been obtained from the principal.

Personal purchases from vendors by faculty and staff members and the personal collecting and disbursing of funds by staff members are allowed outside the instructional day. Under no circumstances can personal transactions be placed in school accounts.

4. PROHIBITED EXPENDITURES

The following types of disbursements are not approved uses of school Student Activity Funds:

Loans to faculty members, other school employees, or students.

Purchase of individual gifts or meals for administrators, and other school employees, unless paid for with funds restricted for that specific purpose.

Extra supplemental pay to any employee, or hiring any new employee, except:

In the case of the reimbursement of reasonable expenses incurred by a volunteer related to the student activity for which the funds were raised, i.e. volunteer individual's' out-of-pocket expenses. The individual requesting the reimbursement must provide complete receipts detailing the out-of-pocket expenses.

Payment for services rendered to game workers, game officials or workers that are authorized by a school administrator. At no time should an individual be paid for services directly from the cash proceeds of an event, nor should a check be written directly to the individual from the Student Activity Fund checking account. Payments to individuals must be processed following the procedures outlined in Section V. 8. 1) of this manual.

Payment of personal professional dues. (Payments of institutional dues in organizations that benefit the faculty, staff, and students are allowed.)

IV. GENERAL POLICIES

5. SPECIAL SCHOOL AND CLUB ACCOUNTS

Funds raised by special school, class and club organizations are restricted funds and cannot be used for any other purposes than those intended by the group, sponsor, and principal. See Section V. 14 for allowable Transfers between Activity Funds.

Every attempt should be made by each special club, class and school organization to ensure that the funds raised by the students of the specific group during any school year, are spent during that same school year on the purposes set forth by the organization.

School Student Activity Funds may be used, with a few exceptions, for any expenditure relating to the general operation of the school, for promotion of the general welfare of the students, and for providing extracurricular activities for students as an aid to a well-rounded educational program.

6. GRANT FUNDS

All grant funds not deposited with the WCSD Business Office, regardless of source, must be deposited in the school's Student Activity Fund. Like all other funds deposited with the school, these grant monies are subject to all policies and procedures described in this manual.

If any grant funds meet **ALL** of the following criteria, the grant may be written and administered (funds and accounting records) by the school:

- 1) The grant is less than \$10,000.
- 2) The grant does not involve payment of salaries and benefits or payments to independent contractors (all tax reporting is done at the district level).
- 3) The grant does not involve the Plant Facilities Department (Plant Facilities may need to determine if additional permits, materials, equipment and/or labor is needed).
- 4) The grant does not involve the purchase of computers, network connectivity, or related items or services (new computers, network connectivity and/or related items may require additional servers, hubs, routers, wiring, and/or labor that the school or grantor may not be aware of, which is why the Information Technology Department must be involved in these applications).
- 5) The grant does not involve items, which require a district inventory tag.
- 6) The source of funding is a private source (individual, foundation, trust, etc.) and not a public source (local, state, or federal government agency).

If any **ONE** of the above criteria does **NOT** apply to grant funds, such monies must be deposited with the WCSD Business Office and accounted for following WCSD Business Office procedures.

IV. GENERAL POLICIES

7. BOOSTER GROUPS, PTA AND PTO GROUPS

Booster groups, PTA and PTO groups that wish to maintain their own checking accounts and control of their funds should comply with State and Federal law relating to tax-exempt organizations. Washoe County School District accepts no legal or financial responsibility for such funds not presented for deposit in the school's checking account.

Booster groups, PTA's, etc., must provide documented proof of non-profit status [IRS Tax Code 501(c)(3)] when wishing to maintain their own separate checking account(s).

Bank accounts for these groups must be established using the group's own federal Tax Identification Number (TIN). Except for Student Activity Fund checking or savings accounts, Washoe County School District's TIN is never to be used to establish a bank account for any school or school group.

No District employee will be an authorized signer on a checking account for an outside Booster group, PTA, or PTO group unless that individual is an elected officer of said group.

Any funds turned over to a school by booster groups, PTA or PTO groups, or others, shall not be refunded to any respective group without written approval by the Superintendent or Assistant to the Superintendent of Washoe County School District.

8. INSTRUCTIONAL FEES AND LAB FEES

Schools will charge students for materials used in class projects if the finished product is to be taken home. All money received for the purchase of materials must be deposited in the office of the individual school.

All fees (lab fees) collected to cover the cost of disposable workbooks and course supplies that have been purchased with Student Activity Funds are to be deposited in the individual school's Student Activity Fund account from which the purchase was made. In the instance of items purchased with District-budgeted funds, the fees will be transmitted to the Central Business Office to be recorded as a reimbursement of budgeted expenditures for the appropriate school and account. (Refer to Administrative Regulation 3250, Fees and Deposits.)

9. CLUB/ACTIVITY FEES

Students charged a participant fee specifically to cover the cost of uniforms or equipment are entitled to the uniform/equipment upon completion of the specific activity. Any uniforms or equipment purchased through a fundraiser(s) in the name of, or on behalf of, the specific activity group, become the property of the individual school activity group, and can only be gifted or donated with the approval of the school principal.

IV. GENERAL POLICIES

10. BOOK DEPOSITS AND TEXTBOOK SALES

Book Deposits:

Book Deposits collected from students to cover the cost of possible damage to textbooks issued to the student are to be deposited into an account created specifically for this purpose. These deposits are held by the individual school until the close of the school year, or may be held over to the subsequent year for returning students. Students who have not had any loss of or damage to books, or whose assessments for loss or damage are less than the amount of the original deposit, shall have refunded to them the amount of deposit remaining at the close of the school year, or upon their graduation or withdrawal from the school.

Money assessed from book deposits for abnormal wear, damage or loss shall be maintained by the individual school (in the lost or damaged textbook fund) to be used for the replacement of books or the purchase of educational materials.

Any Unclaimed Book Deposits arising from the inability to locate a student or their parent for distribution of the amount to be refunded should be transferred to the individual school's lost or damaged textbook fund one (1) year after the date of a student's graduation or one (1) year after the date of a student's withdrawal from a district school. The Unclaimed Book Deposit funds are restricted in their use to the replacement of lost or damaged books or the purchase of educational materials.

Each school is required to maintain adequate records to substantiate the receipt/disbursement of funds to/from all accounts related to Book Deposit transactions.

Textbook Sales:

Washoe County School District maintains an agreement with Academic Book Services to purchase obsolete textbooks of value and dispose of/recycle textbooks and library books of no value. The District determines when a textbook has become obsolete by reviewing the date the text was adopted. The general rule is that books are obsolete after the 7th year and must be out of the classroom by the 11th year. Only obsolete textbooks can be sold to Academic, not extra copies of currently adopted textbooks.

Proceeds from these textbook sales must be deposited in a student activity fund account labeled "Proceeds from Book Sales" (for Blue Bear users account #40-10-8310) and may be used to purchase textbooks, library books, or instructional materials.

11. PURCHASE OF SUPPLIES, EQUIPMENT AND/OR SERVICES IN EXCESS OF \$10,000

State statutes and WCSD Administrative Regulation 3321 govern the purchase of supplies, equipment, and/or services using District funds; this would include Student Activity Funds. Only authorized representatives of the Business Office, Purchasing Department, Plant Facilities, Nutrition Services, Capital Projects and Planning, and Transportation may seek bid solicitations (quotations) for those contracts estimated to be greater than \$10,000, but not exceeding \$25,000. Please see Admin. Reg. 3321 for limitations on solicitations exceeding \$25,000.

IV. GENERAL POLICIES

12. SITE IMPROVEMENTS

All remodel projects (modifications to existing facilities but not maintenance of existing facilities) need to be approved by your Area Superintendent. This approval must be evidenced on a Plant Facilities MODIFICATION/REMODEL REQUEST FORM. The intent of this policy is to ensure that such improvements meet District standards and comply with all regulatory requirements. **See SAFPPM Appendix 19.1 for Plant Facilities Department Remodel/Modification Procedures and SAFPPM Appendix Form 19.2 for Plant Facilities Modification/Remodel Request Form.**

13. SCHOLARSHIP DONATIONS AND PAYMENTS

All WCS D schools welcome donations to schools for purposes of awarding scholarships to students. Following are minimum requirements for issuing checks to students for scholarship payments:

- 1) To ensure compliance with sections of the Internal Revenue Code relative to charitable contributions made by individuals, scholarship donors will be prohibited from specifying which student(s) will be awarded donated scholarship funds. The selection of scholarship recipients will be the responsibility of the school's scholarship committee.
- 2) Scholarship payments made from Student Activity Funds in amounts of \$500.00 or more must be issued directly to the educational institution of higher learning that the student plans to attend. The student will be required to supply the school bookkeeper with the name and address of the financial aid office of the college or university they will be attending along with his/her college or university student identification number (if known) or social security number; this will be needed by the college or university to properly identify the student who is to receive the scholarship funds.

Note: Typically, when scholarship funds are sent to a college or university, the funds are placed into an account for that student. If the scholarship designates that it is for more than one semester, the funds will be split evenly over the designated number of semesters. When the student registers for a particular semester, the appropriate fees and tuition will be taken from the student's account. Any semester funds left in the account will then be issued to the student. The student always sees every part of the scholarship money.

14. NEVADA SALES TAX EXEMPTION

The Washoe County School District has been granted sales/use tax-exempt status pursuant to NRS 372.325 and related statutes. As a result, no sales/use taxes are to be paid/reimbursed on purchases made with Student Activity Funds. The district's tax-exempt letter should be presented to the vendor at the time of purchase, or a Student Activity Purchase Order system should be implemented to accommodate purchases. See Appendix 7 for the District's Sales Tax Exemption Letter and Appendix 6 for information relative to a purchase order system.

V. ACCOUNTING POLICIES AND PROCEDURES

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1. CHECKING AND INVESTMENT ACCOUNTS

Only one checking account is allowed per school. Administrators and/or teacher/advisors shall not establish individual checking accounts or investment accounts.

The establishment of checking accounts requires prior approval of the Chief Accountant of the WCSD Business Office.

All checks are to be accounted for, including spoiled and voided checks, and unused checks must be properly controlled and safeguarded.

WCSD Administrative Regulation 3211, Paragraph 2 states "Investments must be made by the principal whenever the reported checking account balance of all student activity funds under his/her jurisdiction exceeds \$100,000. Business Office staff shall review the monthly school financial reports and report any balances exceeding the limit to the Chief Financial Officer who will advise the principal of the requirements of this policy."

Investments of Student Activity Funds may be made in two ways:

- 1) The school may establish an investment account with the WCSD Business Office. Such account earns interest based on the district's pooled collateral, which, in most cases, will be higher than the interest paid at a commercial institution.
- 2) Investment accounts may be established with institutions approved by the Chief Accountant of the WCSD Business Office; these are limited to:
 - a. Certificates of Deposit (CD's) with commercial banks insured by the FDIC
 - b. Certificates of Deposit (CD's) with savings and loan associations insured by FSLIC
 - c. District Investment through the Transfers Fund (Expendable Trust Fund)
 - d. Savings Account (limit one per school) at a commercial bank insured by the FDIC or a credit union insured by NCUSIF or a savings and loan association insured by FSLIC

Investment accounts, including scholarship funds, shall not have check-writing privileges.

2. CUSTODY AND INTEGRITY OF FUNDS AND ACCOUNTING RECORDS

All funds turned in for deposit in a school's checking account are the sole property of Washoe County School District and shall be administered in accordance with district policies and procedure.

Accounting records relative to Student Activity Funds must remain on the school premises in a secure location. At no time should cash, receipt records or the checkbook be taken to an individual's home.

The district-approved accounting software must be installed and maintained on school district computers only. A licensed copy of the accounting software must be obtained for every computer on which the software is installed.

V. ACCOUNTING POLICIES AND PROCEDURES

3. PETTY CASH – POLICIES

Petty cash is a sum of money set aside for the purpose of making change or paying small obligations for which the issuance of formal documents and checks would be too expensive or time consuming.

Petty cash funds are authorized by the Board of Trustees in an amount not to exceed fifty dollars (\$50.00) for each school. The establishment of a petty cash fund is to be at the discretion of each principal.

As with all cash, petty cash should be secure and procedures established to provide for access to only authorized personnel.

4. PETTY CASH – PROCEDURES

In order to establish and maintain a petty cash fund the following steps should be followed:

- 1) Issue a check from the Student Activity Fund checking account to a designated individual in an amount not to exceed \$50.00. (For MYOB users, the asset account for petty cash should be used as the “Allocation Account” when entering the check into MYOB. This will result in the proper debit to the petty cash asset account and credit to the checking asset account.)
- 2) Have the designated individual cash the check for various denominations of currency/coin and maintain these funds in a separate moneybox or envelope in a secure location.
- 3) All funds issued from Petty Cash should be recorded on a Petty Cash Log and supported by proper receipts, which should be maintained with the Petty Cash Log. Note: WCSD is exempt from sales tax so reimbursement amounts should not include sales tax.
- 4) When the balance on the Petty Cash Log reflects a need for replenishment, issue a new check for an amount that will bring the petty cash balance back to its original imprest amount. The activity accounts reflected on the Petty Cash Log will be the accounts that will be expensed upon the issuance of the check. This is accomplished by entering these Activity Accounts in the “Allocation Account” field when entering the check in MYOB.
- 5) Attach the completed Petty Cash Log and accompanying petty cash receipts to the check authorization form used to replenish the petty cash fund. This will serve as the supporting documentation for the replenishment check disbursement.

Once this new check is cashed, the amount of funds in petty cash should be equal to the original imprest amount. A new Petty Cash Log can then be started to record the next petty cash transactions.

See SAFPPM Appendix 18. Petty Cash Log Form.

V. ACCOUNTING POLICIES AND PROCEDURES

5. CASH RECEIPTS – POLICIES

All funds collected should be turned in to the school office daily, or as soon as possible or practicable. Money should never be left in a classroom overnight or taken to an individual's home. It is most important that receipts be written at the time of money collection so its arrival can be established for accounting and audit purposes.

Collections received in the school office should be deposited in the bank daily, or as soon as possible. Money should not be left in the school over weekends or holidays. Money left in the school must be in the safe or a locked cabinet in the central office.

Multi-part "Cash Count Slips" shall be used to document all receipts turned in to the school office for deposit. There are two exceptions to this requirement:

- 1) Individual Sales Made. Cash Count Slips are not necessary for instances where an individual pays for items that can be immediately processed at a Tracks Point of Sale (POS) or rung up on a cash register using keys that are pre-coded with the specific account into which the funds are to be deposited into.
- 2) Event Ticket Sales. All tickets sold for any type of game or school performance must be controlled and reconciled. To accomplish this, all tickets should be preprinted with sequential ticket numbers. A Ticket Sales Report form must be prepared for the event comparing the total number of tickets actually sold to the actual cash collected. The original Ticket Sales Report must be turned into the school bookkeeper with all unsold tickets and sale proceeds. See SAFPPM Appendix Form 2, Ticket Sales Report.

The total amount recorded on the cash count slip must equal the total amount of checks, currency, and coin that are turned in. The depositor should maintain one copy of the Cash Count Slip for his/her records.

Locked drop boxes shall be utilized at all schools for the receipt of funds when the school secretary/bookkeeper is not immediately available to verify funds and issue the proper receipt.

Cash registers or a Tracks POS shall be used at all secondary schools to record all receipts. At these locations a kick-out receipt must be provided to anyone paying for Student Activity Fund items. *All secondary schools should be converted to Tracks POS effective July 1, 2007.*

Duplicate sequentially pre-numbered receipts must be used at all elementary schools to record all receipts. The original receipt is to be immediately provided to the individual turning in the Student Activity Funds and one copy is to remain **intact** in the receipt book. The receipt book number should be recorded on the Cash Count Slip that accompanies the funds; this provides a proper audit trail.

All incoming checks must be made payable to the school. All checks must be endorsed and stamped "For Deposit Only" as soon as possible.

Payments for services, products, and reimbursements **shall not** be made out of cash receipts (cash on hand) under any circumstances

Cashing of personal checks from cash receipt funds (cash on hand) is prohibited.

V. ACCOUNTING POLICIES AND PROCEDURES

Periodic cash counts (at unannounced times) should be performed by the Student Activity Fund Supervisor to compare cash receipts with cash on hand, and to reconcile deposits that have been made.

6. CASH RECEIPTS PROCEDURES

- 1) Elementary Schools:
 - a. A fully completed Cash Count Slip, signed by the person turning in the funds, must accompany all funds turned into the office.
 - b. The office staff member receiving the funds should count the funds (preferably in the presence of the depositor) and verify that such funds match what has been recorded on the Cash Count Slip. The office staff member will then initial the Cash Count Slip evidencing that she/he has performed this verification.
 - c. From the information on the Cash Count Slip, the office staff member will prepare a receipt from a two-part, pre-numbered receipt book and enter the receipt book number in the appropriate box on the Cash Count Slip. The top receipt is given to the person depositing the funds; the 2nd copy of the receipt should remain intact in the receipt book.
 - d. When it is time to prepare the bank deposit, all funds for deposit shall be summarized on a Bank Deposit Summary (*SAFPPM Appendix Form 4*). The total of all funds for deposit are then reconciled to the total of all Cash Count Slips. Any variances should be immediately investigated and reconciled. Attach the Bank Deposit Summary to the corresponding Cash Count Slips and file this Deposit Packet in chronological order with all other Student Activity Account records.
 - e. When a deposit is taken to the bank, a copy of the bank deposit slip that is date-stamped and initialed by a teller should be obtained for the school's records. When this is returned from the bank, the total amount on the bank deposit slip should be compared to the total amount on the Bank Deposit Summary. Any variances should be investigated and documented.
 - f. Attach the bank's deposit slip to the Deposit Packet created in step 6.1)d. When entering receipts into MYOB use the same receipt number shown on the Cash Count Slips, and not the defaults that MYOB provides. This keeps the receipts in numerical order and minimizes the different types of receipt numbers that will be found in the accounting records.
 - g. Minimum requirements for bank deposits are once a week OR when receipts equal or exceed \$500.00. Regular Friday deposits are encouraged to ensure that funds are not left at the school over the weekends.

V. ACCOUNTING POLICIES AND PROCEDURES

7. BANK DEPOSITS – POLICIES AND PROCEDURES

Weekend and night bank deposits are prohibited prior to ringing-up receipts in Tracks or preparing the appropriate cash receipt. All funds must be verified by the school secretary/bookkeeper and entered in Tracks or recorded in the receipt book prior to deposits being taken to the bank.

Teacher/Advisors shall not make their own bank deposits.

At minimum, bank deposits must be made at least once a week, or whenever receipts equal or exceed amounts as follows:

| | |
|--------------------|---------|
| High Schools | \$2,500 |
| Middle Schools | \$1,500 |
| Elementary Schools | \$ 500 |

All checks received by the bookkeeper/secretary for deposit shall be endorsed immediately upon receipt, showing a restrictive endorsement.

Elementary school secretaries must prepare a Daily Bank Deposit Summary (*Appendix Form 4*) for every bank deposit made. See section V.6.1) Cash Receipts – Procedures - Elementary Schools for further details.

Middle School and Options School secretaries must prepare a Daily Bank Deposit Summary (*SAFPPM Appendix Form 4*) for every bank deposit made. See section V.6.1) Cash Receipts – Procedures - Elementary Schools for further details.

High school bookkeepers will produce Closeout Summary Reports as part of the Tracks Closeout process. These reports provide a reconciliation of receipts issued to cash collected.

Effective July 1, 2007, all secondary school secretaries/bookkeepers will produce Closeout Summary Reports as part of the Tracks Closeout process.

Bank deposit slips shall be prepared in duplicate, with the original for the bank and the duplicate verified by the bank teller for the school activity accounting records. The duplicate deposit slip that is verified by the bank must be maintained with the school's Student Activity Fund records.

V. ACCOUNTING POLICIES AND PROCEDURES

8. CASH DISBURSEMENTS - POLICIES

Disbursements made directly from cash collections are prohibited.

All disbursements must be processed using a Check Authorization Form. The only exception to this requirement is evidence of a properly approved Purchase Order (see Section V.10. for information relative to the use of Purchase Orders). See SAFPPM Appendix Form 5, Check Authorization Form.

An itemized receipt or invoice must be attached to the Check Authorization Form to provide detailed support as to the purpose and legitimacy of the disbursement. Statements alone are not an acceptable form of documentation.

A minimum of three different individuals are to be involved in every disbursement, i.e. three sets of eyes must view each transaction. This will be evidenced on the transaction documentation as follows:

- The Check Authorization Form must contain two signatures. One signature should be that of the teacher/activity fund advisor requesting the disbursement; the second will be the approval signature of the principal or his/her designee.
- Each check must contain two legal signatures. One signature must be that of the principal or his/her designee; the second will be the signature of someone other than the individuals who signed the Check Authorization Form. To provide for the proper segregation of duties, the individual who is responsible for performing the monthly bank reconciliation is discouraged from having signatory authority on Student Activity Fund checks.

Signature stamps are not an acceptable means of signing checks.

Pre-signing of blank checks is prohibited.

Checks shall not be made payable to "Cash" or to the "School".

All voided checks must have "VOID" written across the face of the check and the signature fields must be removed. Voided checks are to be entered into the automated accounting system to maintain an audit record of all check numbers. These checks should be kept with the fiscal years' accounting records.

V. ACCOUNTING POLICIES AND PROCEDURES

SPECIAL PAYMENT CIRCUMSTANCES

1) Payments to Individuals or Businesses for Services Rendered

Compensation to any individual for services rendered must be in check form.

“Gifting” an individual for services rendered (gift cards, gift certificates, etc.) in amounts above the IRS de minimis amount of \$50 per individual, per tax year, is not allowed. Merchandise may be given to individuals as an award, prize, or incentive, however, the value of the merchandise cannot exceed the IRS de minimis amount of \$50 per individual, per tax year. See Section V.8.3) of this manual for specific procedures relative to the distribution of gift cards/certificates.

Payments for services rendered must be processed in one of the following ways:

- a. Payments made to active district employees for services rendered must be processed through the school district’s payroll office. Such payments are to be submitted on a Student Activities Timesheet accompanied by a Student Activities check for the amount of payment. See SAFPPM Appendix Form 8 for the Student Activities Timesheet.
- b. Payments to be issued to non-district employees/businesses for services rendered (Independent Contractors) and that are to be funded with Student Activity Funds **must** be processed in accordance with procedures established by the WCSD Business Office. These are outlined in SAFPPM Appendix 9.

2) Cash Distributions to Individuals

Cash disbursed to individuals for refunds, meal money, etc., must be documented on a Cash Distribution Signature List form. A Check Authorization Form must be prepared for the total amount of refunds to be distributed and a check issued to the person distributing the cash funds. After all payments have been made, any undistributed cash should be redeposited to the originating account and the Cash Receipt number recorded on the Check Authorization Form. The Cash Distribution Signature List, along with the Check Authorization Form, should be filed with Student Activity Fund records. See SAFPPM Appendix Form 10, Cash Distribution Signature List.

3) Gift Card/Certificate Distributions to Individuals

Gift cards/certificates may be given to individuals as an award, prize or incentive; however, the value of the gift card/certificate cannot exceed the IRS de minimis amount of \$50 per individual, per tax year. Gift cards/certificates in amounts less than \$50 that are given to individuals are considered the same as “cash” and must be documented on a Gift Card/Certificate Distribution Signature List. Prepare a Check Authorization Form for the total amount of gift cards/certificates to be purchased. Upon receipt of the cards/certificates prepare a Gift Card/Certificate Distribution Signature List indicating each gift card/certificate number (or other identifier) and its amount. As the cards/certificates are given out, obtain and record the recipients’ information on the Distribution Signature List. Maintain completed Gift Card/Certificate Distribution Signature Lists with the corresponding Check Authorization Form. See SAFPPM Appendix Form 10.1 Gift Card/Certificate Distribution Signature List.

V. ACCOUNTING POLICIES AND PROCEDURES

4) Mileage Reimbursements

The use of personally owned vehicles is provided for in Administrative Regulation 3545.2. Mileage reimbursement rates and rules are based on both State and Federal regulations. The following is a summary of these rates and rules that apply to reimbursements made at the district-level as well as through Student Activity Funds:

Rates

Local transportation - *NRS 281.160*; establishes the rate of the allowance as the “standard mileage” reimbursement rate for which a deduction is allowed for the purposes of federal income tax.

The rate for travel outside the District (personal convenience) is one half the rate established by *NRS 281.160*.

Acceptable Mileage Expenses

- **Travel Inside the District** -- You may claim mileage, after your normal commute, for travel to other sites inside the District. This travel must be for work related to your school’s student activity funds. These miles are reimbursable at the rate established above.

Mileage between District sites may be calculated by recording the actual mileage odometer readings or using the WCSD Mileage Chart.

- **Travel Outside the District** -- You may claim mileage reimbursement for travel outside the District. Again, this travel must be for work related to your school’s student activity funds. These miles are reimbursable at the rate established above.

Unacceptable Mileage Expenses

- **Commuting Travel** -- You cannot request mileage reimbursement between ***your home*** and your main or regular place of work (defined as your normal commute). This rule is in effect seven (7) days a week, so weekends and holidays are also excluded from mileage reimbursement. *Reference: Internal Revenue Service Publication 17; commuting expenses.*
- **Personal Travel** -- You cannot request mileage reimbursement for personal functions (e.g. doctor, dental, lunch, etc.) during the work day.

This is a summary of the typical types of travel incurred by most employees requesting mileage reimbursement from the District. If you have any questions regarding these rules or travel not covered above, please contact the WCSD Business Office at 348-0311.

See SAFPPM Appendix Form 11, Mileage Reimbursement Form

V. ACCOUNTING POLICIES AND PROCEDURES

9. DEFICIT SPENDING

Deficit spending is not an approved accounting procedure. However, there may be times it will be necessary for an activity advisor to purchase items prior to payment for those items such as PE clothes, uniforms, etc. The payment for these items will be collected as the items are sold to the students. This procedure is to be used only in certain approved circumstances.

A Deficit Spending Request form must be filled out by the activity advisor and signed by the site administrator. See SAFPPM Appendix Form 12, Deficit Spending Request.

Careful monitoring of the fund for which the deficit has been approved must be performed to ensure that proper payment is made toward the negative balance.

V. ACCOUNTING POLICIES AND PROCEDURES

10. USE OF PURCHASE ORDERS

Schools are encouraged to use a purchase order system to ensure that all purchases receive prior approval from the principal, and to ensure that proper backup documentation is obtained to support the purchases.

There are several reasons for implementing a Purchase Order (P.O.) process for the Student Activity Funds:

- 1) Allows activity advisors to purchase items with the Student Activity Funds without having to spend money out of their own pocket.
- 2) Provides an avenue for ensuring that these types of purchases are not charged sales tax.
- 3) Provides excellent documentation to substantiate purchases made with Student Activity Funds.

Minimum Procedural Requirements for Purchase Order Use:

- 1) Purchase Orders must be in duplicate form. A three-part form is standard, but a two-part form is acceptable.
 - PART 1 (the original) is for the vendor.
 - PART 2 (first copy) must be returned to the school secretary or bookkeeper along with the receipts or invoice. It is from these items that the bookkeeper will pay the vendor.
 - PART 3 (second copy) serves as the copy for the Activity Advisor's records.
- 2) All purchase orders must state a dollar amount for which the purchase cannot exceed. This amount should be verified by the school secretary/bookkeeper to ensure that the activity account requesting the purchase has sufficient funds to cover the purchase.
- 3) Purchase Orders must be approved and signed by the principal before the P.O. is taken to the vendor.
- 4) A log of purchase orders issued must be maintained. This log should include:
 - a. Purchase order number
 - b. Date issued
 - c. Activity Account number and name for which issued
 - d. Name of person to whom P.O. is being issued
 - e. Date purchase order was returned by Activity Advisor

The log should be monitored to ensure that all issued purchase orders have been returned and are accounted for.

- 5) When actual payment is made on the purchase order, the check number and date paid must be written on the face of the P.O., or a Check Authorization Form may be used.

See Appendix 6.1 and 6.2 for a sample Purchase Order and Purchase Order Log.

V. ACCOUNTING POLICIES AND PROCEDURES

11. FIXED ASSETS (SCHOOL/DISTRICT PROPERTY)

Fixed assets are defined as follows:

Capital Inventory Item: All equipment and furniture with a purchase price or donated value of \$5,000 or more.

Asset “Item of value”: All equipment and furniture with a purchase price or donated value of \$1000.00 up to \$4,999.99.

Nuisance item: Any small piece of equipment or furniture with a value less than the minimum fixed asset amount (currently \$1000.00), which by its nature has a potential for loss or theft because of its attractiveness. Such items include but are not limited to TV’s, VCR’s, computers, printers, cameras, balances for measuring chemicals, etc. These items will also be identified with an inventory tag.

Purchases of Fixed Assets

All expenditure transactions for the purchase of fixed assets and nuisance items must flow through the district’s financial system. To purchase a fixed asset or nuisance item a purchasing requisition must be entered into the system and ordered through the purchase order process. Payment for the fixed asset or nuisance item must be charged against a district account.

Schools wishing to purchase a fixed asset or nuisance item utilizing funds from a school’s activity account must write a check made payable to the Washoe County School District and deposit this check into their district account with the Business Office. Once the check has been deposited they enter a purchase requisition into the system charging the account where the check was deposited.

The intent of this policy is to ensure that fixed asset purchases meet District standards, are recorded in the district’s fixed asset inventories, and are properly recorded for repair and insurance purposes.

Use of Fixed Assets

If an employee is going to take District property home for personal or work use (for example: lap top computers, typewriters, video cameras, etc.) they **MUST** complete and sign a Property/Equipment Use Log. This procedure applies to all District equipment including that purchased using student activity funds. *See SAFPPM Appendix Form 22, Property/Equipment Use Log.*

V. ACCOUNTING POLICIES AND PROCEDURES

12. STUDENT STORE PROCEDURES

Following are minimum procedures for student stores:

- 1) The Student Store must have an adult present when open.
- 2) Access to Student Store keys should be limited to authorized school personnel or store employees only. The Student Store Advisor must be responsible for controlling access to the keys given to student workers. All keys issued to store employees should be documented on a key sign-out sheet that shows the date the key is issued, to whom the key is issued, and the date the key is returned.
- 3) Revenues and expenditures of the Student Store should be recorded in an activity account that records store transactions only. All vending machines should be accounted for in separate activity accounts with one account established for each machine.
- 4) The funds for establishing a Student Store change box are to be obtained using a Check Authorization Form that is completed and submitted to the school bookkeeper. The check should be made out to the Student Store advisor who will cash the check and obtain the proper currency and coin. This change bank should be maintained at this imprest balance throughout the school year.
- 5) The change box contents should be locked in the school safe/vault when not in use.

At the end of each business day, two individuals should count store funds as follows:

- 6) From the daily proceeds, set aside the funds needed to bring the change bank back to its imprest balance; these funds should be returned to the safe/vault for safekeeping.
- 7) Count all remaining proceeds and record the amounts on a Cash Count Slip. Both individuals should sign the slip as depositors.
- 8) If applicable, total out any cash registers and compare the daily totals on the kick-out register tape to the proceeds recorded on the Cash Count Slip. Reconcile any discrepancies.
- 9) Attach cash register kick-out tape to the Cash Count Slip and deliver the deposit proceeds and the Cash Count Slip to the school bookkeeper/secretary.

Student Store Inventory:

- 10) The Student Store should be inventoried once per week using a Student Store Inventory and Profit Analysis Worksheet. Good business practice demands the performance of this process to determine the profitability of the store, as well as determining any possible problems occurring with employees or store procedures.
- 11) Student Store inventory should be performed by two individuals; both will sign the Student Store Inventory and Profit Analysis Worksheet.

V. ACCOUNTING POLICIES AND PROCEDURES

- 12) All merchandise in the Student Store and any storage area should be included in the inventory count.
- 13) The results of the profit analysis should be examined for reasonableness with any necessary changes in procedures to be implemented.
- 14) All Student Store Inventory and Profit Analysis Worksheets are to be turned into the school bookkeeper/secretary and maintained with all other Student Activity Fund financial records.

See SAFPPM Appendix Form 21.1 for Student Store Inventory and Profit Analysis Worksheets.

V. ACCOUNTING POLICIES AND PROCEDURES

13. VENDING MACHINE PROCEDURES

Commission Basis

Commissions received from vending machines (where the vendor has complete responsibility for the maintenance of vending machine products and collection of machine proceeds) may be recorded directly into the activity fund benefiting from the profits of the vending machine. The receipt of the profit must be specifically identified in the activity account as a vending machine commission.

Operating Basis

In cases where the activity members themselves maintain a machine (fill machine with product and empty and count the machine proceeds) the receipts and disbursements for such vending machine must be accounted for in a separate activity account established specifically for that particular machine. This allows for reconciliation of vending sales to vending cost for profit determination.

Following are minimum procedures for any vending machines maintained by school staff:

- 1) Access to vending machine keys should be limited to authorized personnel.
- 2) Two individuals should be involved in the replenishment of the machine product.
- 3) Funds from the machine should be removed and counted at least once per week, again by two individuals. Machine proceeds should always be removed and counted on any inventory count day.
- 4) Inventory of vending machine product should be performed once per week using the Vending Machine Inventory and Profit Analysis Worksheet. The inventory count should include a count of all product in the machines, as well as in any storage area.
- 5) The results of the profit analysis should be examined for reasonableness with any necessary changes in procedures to be implemented.
- 6) All Vending Machine Inventory and Profit Analysis Worksheets are to be turned into the school bookkeeper/secretary and maintained with all other Student Activity Fund financial records.

See SAFPPM Appendix Form 21.2 for Vending Machine Inventory and Profit Analysis Worksheets.

V. ACCOUNTING POLICIES AND PROCEDURES

14. TRANSFERS BETWEEN ACTIVITY FUNDS

Restricted funds cannot be transferred to another school account without the approval of the affected group or sponsor and the principal or his/her designee. See Appendix Form 15, Transfer Authorization Form.

The transfer of any funds from one activity fund to another activity fund is prohibited, with the following exceptions:

- A distribution of group funds to a group of accounts
- Reclassifying entries to correct posting errors
- Recommended audit adjustments
- Inactive or retired accounts

Fund balances in inactive or retired accounts may only be transferred to the Principal's Discretionary Fund or other Activity Fund upon written approval of the school principal.

15. BANK STATEMENTS

Bank statements are to be opened by the Principal or his/her designee. This person must be someone other than the bookkeeper or school secretary charged with writing checks and performing the bank reconciliation. Evidence of this procedure must be documented on the Principal's Monthly Checklist. The person charged with opening the bank statement should review the bank statements for unusual items and examine all cancelled checks before turning them over to the secretary/bookkeeper for reconciliation. See SAFPPM Appendix Form 13 for Principal's Monthly Checklist.

Bank reconciliations are to be performed monthly, and should be completed within two weeks following receipt of the bank statement. The MYOB and Blue Bear accounting software packages used for student activity funds have a built-in bank reconciliation process; this process produces a Bank Reconciliation Report for each month.

16. ACCOUNTING AND REPORTING

All accounting transactions must be timely recorded in the approved accounting system (MYOB or Blue Bear). Accounting records shall not be in arrears more than two weeks.

Within 30 days following each month-end, a monthly Summary Trial Balance (MYOB) **OR** Account Analysis Summary Report (Blue Bear), the Bank Reconciliation Report and the bank statement are to be provided to the school principal for review. This review is to be documented on the Principal's Monthly Checklist. The school principal should maintain a permanent file of the Principal's Monthly Checklist for a consecutive two-year period.

Detailed Trial Balance Reports (MYOB) or Encumbrance Reports (Blue Bear) are to be produced monthly and provided to the respective teacher, activity account advisor, or coach for his/her review.

V. ACCOUNTING POLICIES AND PROCEDURES

By the end of each month, for the immediately preceding month, every school must submit the following reports to the Student Activity Fund Supervisor in the WCSD Business Office:

- 1) Summary Trial Balance (MYOB) or Account Analysis Summary Report (Blue Bear) for said Month
- 2) Copy of the monthly Bank Statement
- 3) Copy of the monthly Bank Reconciliation Report
- 4) Principal' Monthly Checklist

Financial statements for student activity funds and specific activity accounts will be made available to parents and members of the community upon request.

17. ANNUAL FINANCIAL REPORTS

At the end of every school year the school principal shall submit to the Student Activity Fund Supervisor a final annual report of all monies collected and expended during the school year. (Refer to Administrative Regulations 2140.1(b), Duties and Functions of Principals and 5135, Management of Student Body Funds.) These reports are due from all middle and high schools by July 31st; elementary schools have a deadline of August 10th. The year-end items to be submitted include:

- 1) Summary Trial Balance (MYOB) or Account Analysis Summary Report (Blue Bear) for July 1 through June 30 of the fiscal/school year.
- 2) June Bank Reconciliation Report (copy).
- 3) June Bank Statement (copy).
- 4) Final fiscal year "data file" from the Student Activity Fund Accounting Software Program (this is an electronic submission). The "data file" will also be submitted to the Internal Audit Department at the close of the fiscal year.

Once all transactions have been recorded for the year and all necessary year-end reports are printed and/or submitted, a back-up of the year's data file should be saved to a separate floppy disk, flash drive, or jump drive. After these steps have been completed, it is safe to proceed with the start-new year procedures outlined in the accounting software program.

Personnel responsible for financial duties should review policies and procedures at the beginning of each school year.

V. ACCOUNTING POLICIES AND PROCEDURES

18. ANNUAL AUDIT OF RECORDS

An annual audit of activity funds for each fiscal year (July 1 through June 30) will be conducted by the school district's Internal Audit Department for the independent auditors. Schools will be selected at random for audit. A Report of Audit Findings will be presented to each audited school's administrator.

In accordance with generally accepted auditing standards a written response will be required from the administrator of any district entity receiving a Report of Audit Findings from the Internal Audit Department.

19 RECORD RETENTION

All records should be kept current and in good order and should be available for review at any time. Except for each year's Detailed Trial Balance (MYOB) or Encumbrance Report (Blue Bear) all financial records should be retained for a period of five (5) years.

Each year's Detailed Trial Balance or Encumbrance Report is a permanent record and must be maintained perpetually.

VI. SUPPLEMENTAL INFORMATION FOR SCHOOL PRINCIPALS

HELPFUL HINTS FOR THE SCHOOL PRINCIPAL

GENERAL

- By law, Student Activity Funds belong to the school district and are included in the annual financial statements presented to the public by the school district. **NRS 387.175 states, “The county school district fund is composed of:**
 - 4. Any other receipts, including gifts, for the operation and maintenance of the public schools in the county school district.”**

Student Activity Funds are not the personal property of the teacher/activity advisor and cannot follow the teacher/advisor if they choose to transfer to another school.

- Funds raised for a specific class/club are restricted in their use to the purpose of that particular class or club. All efforts should be made to ensure that funds raised by a particular class/club are spent on behalf of the students in that particular class or club.
- Teachers and activity advisors are responsible for monitoring all activity accounts set up on their behalf; this includes complying with all documentation requirements relative to Student Activity Fund accounting. Providing teachers/activity advisors with a copy of the **Basic \$ Rules for Student Activity Advisors** will assure they understand these responsibilities.
- Good accounting internal controls require that your school secretary/bookkeeper **VERIFY** all information that is placed on Student Activity Fund forms by other individuals; the secretary/bookkeeper should not be preparing the forms.
- Familiarize yourself with your secretary/bookkeeper’s filing system and ensure that records are kept current and in good order.
- The Student Activity Fund Policy and Procedures Manual (**SAFPPM**) limits each school to one checking account. Each school’s Principal is charged with the supervision of Student Activity Funds maintained in such.
- District Administrative Regulation 3211 limits each school to one savings account. An alternative to a savings account is a WCSD Investment account, which has proven to yield a higher interest rate. Each school’s Principal is charged with the supervision of Student Activity Funds invested in either of these types of investment accounts for their school.

FUNDRAISERS

- Mandate that all fundraisers be approved on a Fundraiser Request Form prior to the start of the fundraiser. Requiring the use of this form provides you with the knowledge of all fundraisers held for, or on behalf of, your school. The form also provides a means for determining the profitability of a particular fundraiser.

PTA, PTO AND BOOSTER ORGANIZATIONS

- If a PTA, PTO or Booster Group wishes to maintain their own checking account they **must** establish such account with their own federal Tax Identification Number (TIN). They are not allowed to use WCSD’s TIN. They must provide the school with proof of non-profit status (IRS Tax Code 501(c)(3)) and comply with all State and Federal law relating to non-profit organizations.

HELPFUL HINTS FOR THE SCHOOL PRINCIPAL

RECEIPTS

- Ensure that all money deposited with the office is documented on a Cash Count Slip prepared by the teacher/activity advisor.
- Remind school staff that money is not to be taken home or left in the classroom overnight.
- Cashing of personal checks using Student Activity Funds is strictly prohibited. The school is not a financial institution or a casino.
- No cash payouts are to be made directly from cash collected by teachers/advisors. All funds are to be deposited in their original form into the checking account. All disbursements (except those made from a properly established Petty Cash fund) must be made with a check so that the transaction can be documented (see Disbursements below).
- Please be sure bank deposits are made within the required timeframes. Although funds may be locked in a school safe, no safe is 100% theft-proof. The minimum requirements for bank deposits are at least once a week or whenever receipts equal or exceed:

| | |
|--------------------|-------------|
| High Schools | \$ 2,500.00 |
| Middle Schools | \$ 1,500.00 |
| Elementary Schools | \$ 500.00 |

Always deposit funds on Fridays or prior to holidays so that funds are not left unattended at the school over long weekends.

DISBURSEMENTS

- All disbursements must be made by check; cash payouts from student collections are prohibited. A Check Authorization Form is required for each disbursement and must be completed in its entirety.
- Documentation of all transactions is imperative. Original invoices or receipts that provide specific details of the disbursements must accompany every Check Authorization Form. The specific details should provide the - who, what, when, where, and how much - relative to the disbursement. Train your secretary/bookkeeper to review all documents for completion and support her effort to enforce these requirements with the teachers/activity advisors.
- Deficit spending from activity accounts is prohibited. Be sure the secretary/bookkeeper ensures that funds are available in an activity account prior to issuing any check from such account.
- Two individuals must sign all checks. Order check-stock that contains 2 signature lines for such.
- Do not sign checks made out in your name. Have three possible signers on your checking account and have the other two sign any checks made out to you.
- All disbursements should involve at least three different individuals. This will be documented by having three different signatures appearing in some combination on the Check Authorization Form and the check.
- Never sign blank checks.

HELPFUL HINTS FOR THE SCHOOL PRINCIPAL

- Do not allow checks to be made payable to Cash or in the name of the school. Checks should always be made out to an individual or vendor.
- When you sign checks, double-check that all signatures have been obtained on the Check Authorization Form and that documentation is complete. The documentation should provide a thorough picture of the purpose of the disbursement and specific details evidencing the legitimacy of the disbursement.
- The district is exempt from Nevada Sales Tax. Be sure that sales tax is not included in payments to vendors or reimbursements to individuals. Instituting a Student Activity Fund Purchase Order system or providing vendors and/or individuals with the district's tax exemption letter can avoid this.
- Do not make payments directly to individuals for services rendered. Payments for an individual's services are to be processed as follows:
 - Payments to district employees must be sent to Payroll on a Student Activities Timesheet along with a check to cover the wage payment plus any applicable payroll taxes. These payments (wages) will be reported to the IRS on the employee's annual W-2, along with the payroll taxes.
 - Payments to non-district employees require an independent contractor agreement along with an IRS Form W-9. These are sent to Accounts Payable along with a check to cover the payment. The payments will be reported to the IRS on the district's annual 1099 submission. The school district has a responsibility to ensure that all taxes are properly paid; district administration does not desire any problems with the IRS.

In the eyes of the Internal Revenue Service, payments to individuals for services rendered are taxable even if they are not in the form of cash or a check. Therefore, buying a gift certificate for an individual in lieu of issuing a "paycheck" does not eliminate the tax withholding responsibility for the school district and can significantly complicate the reporting of these "wages" to the I.R.S. To avoid this complication, please be sure to compensate individuals for services rendered using the appropriate method described above.

- Purchases of items of value (equipment or furniture with a value in excess of \$1,000.00) **must** be made through WCSD's Purchasing and Business Offices. A student activity fund check should be sent to the Business Office for deposit in your school's operating budget; a purchase order for the item can then be processed using this augmented budget. An inventory tag must be affixed to the item upon receipt. This process ensures that all assets are appropriately accounted for in WCSD inventories and ensures district repair and insurance coverage.
- Purchases of **nuisance items** (any small piece of equipment or furniture with a value between \$250.00 - \$1,000.00 which, by its nature, has a potential for loss of theft because of its attractiveness) also must adhere to the procedures described in the preceding paragraph. An inventory tag must be affixed to the purchased item upon receipt.
- **Remodel projects** (modifications to existing facilities, but not maintenance of existing facilities) may be funded with Student Activity Funds, however such projects require approval by your Area Superintendent and Plant Facilities. See Appendix 19 of the Student Activity Funds Policies and Procedures Manual for guidelines and approval form. There are a variety of laws and regulations that site improvements may be subject to, such as building permits, zoning restrictions, etc. Obtaining prior approval for this type of work from Plant Facilities helps prevent penalties or lawsuits for non-compliance with these laws and regulations.

HELPFUL HINTS FOR THE SCHOOL PRINCIPAL

MONTH-END REPORTS AND BANK RECONCILIATIONS

- The Summary Trial Balance is the most important document you have for Student Activity Funds. Understand it. In it's simplest form:

| | | |
|---------------------|---|---|
| "1" Accounts | = | the assets or balance sheet accounts |
| "4" Accounts | = | the distribution of the assets into the various class/club accounts |
| "1" Account Dollars | = | "4" Account Dollars |

Refer to the attached Sample Summary Trial Balance for further detail and explanation.

- The "cr" after any dollar amount on the Summary Trial Balance means the dollar amount is a credit amount. A credit amount in the Ending Balance of the "4" accounts (class/club accounts) means the ending balance is a positive amount. A blank space in the Ending Balance of the "4" accounts (class/club accounts) means the ending balance is a negative amount.
- It is the Principal's responsibility to review the monthly Bank Reconciliation and Summary Trial Balance. This is to be documented on the Principal's Monthly Checklist. A copy of this checklist along with the Bank Statement, Bank Reconciliation Report, and Summary Trial Balance Report are required to be sent to the Student Activity Supervisor in the Business Office each month.
- The checking account balance reflected on the Summary Trial Balance should not exceed \$100,000.00 for extended periods of time. The only exception to this would be if you are anticipating one or more large disbursements in the very near future. Please monitor your checking account balance regularly and authorize transfers to your district-held investment account or saving accounts as needed to ensure that you are earning the most from your Student Activity Funds.
- Maintain the Principal's Monthly Checklist with copies of the corresponding monthly Summary Trial Balance, Bank Reconciliation Report and Bank Statement for the most recent two fiscal years.

FINALLY

The principal is assigned the responsibility for overseeing Student Activity Funds at his/her school. Although this responsibility requires active involvement by you in certain day-to-day transactions, do not put yourself in the position of having complete control over every aspect of Student Activity Funds, just as you would not want your secretary/bookkeeper to have such control. Having three individuals involved in every transaction is ideal (evidenced by signatures on documentation), but two is the absolute minimum. Trouble begins when one individual maintains complete control over bank accounts, money collection, and the checkbook; don't let that person be you.

BASIC \$ RULES FOR TEACHERS/STUDENT ACTIVITY ADVISORS

Cash Receipts

1. A Cash Count Slip must accompany all cash/check collections you deposit with the school office. All spaces on the Cash Count Slip must be completed. This ensures that money turned in is properly documented.
2. The actual cash/checks should be matched to the Cash Count Slip amounts by school office staff in your presence. Do not leave funds unattended on the secretary/bookkeeper's desk. If no office staff is available to immediately verify the funds, place such funds and the completed Cash Count Slip in the locked drop box. In these cases, it is suggested the school secretary/bookkeeper have a 3rd party verify the funds placed in the locked drop box to support any discrepancies that may later arise.
3. A written receipt (or cash register receipt) should be provided to you by school office staff immediately after he/she verifies the funds. For funds placed in the locked box, the receipt should be received within 1-2 days.
4. Keep all receipts for your records and compare these to the amounts on the Detail Trial Balance Report you should receive from the school secretary/bookkeeper each month. Resolve any discrepancies immediately.

Cash Disbursements

5. You must initiate all requests for disbursements using a Check Authorization Form. These forms require the signatory approval of the activity advisor and the Principal or his/her designee.
6. The Check Authorization Form must be accompanied by supporting documentation (original receipts or invoices) that expressly detail the purpose of the check request. This documentation should allow an outside individual to ascertain the legitimacy of the disbursement, as well as compliance with District policies relative to student activity funds.
7. For reimbursements from student activity funds after a purchase has been made, please remember that the **Washoe County School District is exempt from sales tax.** Consequently, any sales tax reflected on a reimbursement request may not be reimbursed to you. All schools have a copy of the Sales Tax Exemption Letter that is available for you to present to a vendor upon purchase. Additionally, certain schools require the use of student activity fund Purchase Orders which ensures that sales tax is not charged on a purchase.

Transfers of Funds to Other Activity Accounts

8. Transfers of funds between student activity accounts are restricted (see Student Activity Fund Policies and Procedures Manual) and must be documented on a Transfer Form. All transfers require the approval of the advisor/sponsor of the account from which the funds are being transferred, as well as the Principal or his/her designee. The reason for the transfer must be clearly detailed on the transfer form.

Fundraiser Requests

9. All fundraisers require the Principal's approval prior to the fundraiser. Please see the school secretary/bookkeeper for a Request for Fundraiser Form.

Monthly Reports

10. You should be receiving a Detailed Trial Balance from your school secretary/bookkeeper each month. Please examine these closely for accuracy; report any discrepancies immediately so they can be resolved while memories are still fresh.

SAMPLE ELEMENTARY SCHOOL

425 E. Ninth St.
Reno, NV. 89520

Sample Summary Trial Balance

7/1/05 To 6/30/06

| Acct. | Account Name | Beginning Balance | Total Debit | Total Credit | Net Activity | Ending Balance |
|--------|-------------------------|-------------------|-------------|--------------|--------------|----------------|
| 1-0001 | General Checking | \$10,000.00 | \$5,000.00 | \$4,000.00 | \$1,000.00 | \$11,000.00 |
| 1-0005 | WCSD Investment Account | \$5,000.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$6,000.00 |
| | | \$15,000.00 | \$6,000.00 | \$4,000.00 | \$2,000.00 | \$17,000.00 |

Section 1. These Balance Sheet Accounts represent the "cash" assets of the Student Activity Accounts; in this case, cash held in a checking account and in a District-held investment account. A debit balance (dr) is required for these accounts.

| | | | | | | |
|--------|---------------------|--------|------------|------------|--------|--------|
| 1-0010 | Cash on hand | \$0.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 |
| 1-0011 | Accounts Receivable | \$0.00 | \$6,000.00 | \$6,000.00 | \$0.00 | \$0.00 |

Section 2. These Balance Sheet Accounts are flow-through accounts used to record receipts and bank deposits. Both accounts should have a zero balance at year-end.

Cash on Hand Debits = Accounts Receivable Credits
Cash on Hand Credits = Accounts Receivable Debits

| | | | | | | |
|--------|----------------------------|---------------|------------|------------|--------------|---------------|
| 3-8000 | Fund Balances- Prior Year | \$0.00cr | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3-9000 | Fund Balances Current Year | \$15,000.00cr | \$4,000.00 | \$6,000.00 | \$2,000.00cr | \$17,000.00cr |

Section 3. These Balance Sheet Accounts reflect the total Fund Balance (equity) for Student Activities at your location for an entire fiscal year. When looking at a report for one particular month, this information will not be meaningful. At year-end:

Current Year Balances = Section 1 Balances = Section 4 Balances

| | | | | | | |
|--------|---------------------|----------------|------------|------------|---------------|----------------|
| 4-0100 | Computer Fund | \$500.00cr | \$200.00 | \$0.00 | \$200.00 | \$300.00cr |
| 4-0200 | Soda Machine | \$300.00cr | \$400.00 | \$500.00 | \$100.00cr | \$400.00cr |
| 4-0210 | Pencil Machine | \$200.00cr | \$100.00 | \$200.00 | \$100.00cr | \$300.00cr |
| 4-0220 | Music Fund | \$1,000.00cr | \$300.00 | \$300.00 | \$0.00 | \$1,000.00cr |
| 4-0223 | Playground Activity | \$2,000.00cr | \$0.00 | \$0.00 | \$0.00 | \$2,000.00cr |
| 4-0224 | 1st Grade Fund | \$500.00cr | \$600.00 | \$0.00 | \$600.00 | \$100.00 |
| 4-0225 | 2nd Grade Fund | \$600.00cr | \$0.00 | \$500.00 | \$500.00cr | \$1,100.00cr |
| 4-0230 | 3rd Grade Fund | \$400.00cr | \$0.00 | \$500.00 | \$500.00cr | \$900.00cr |
| 4-0235 | 4th Grade Fund | \$700.00cr | \$0.00 | \$0.00 | \$0.00 | \$700.00cr |
| 4-0240 | 5th Grade Fund | \$300.00cr | \$500.00 | \$500.00 | \$0.00 | \$300.00cr |
| 4-0245 | 6th Grade Fund | \$500.00cr | \$500.00 | \$500.00 | \$0.00 | \$500.00cr |
| 4-0250 | Library Fund | \$1,000.00cr | \$0.00 | \$1,000.00 | \$1,000.00cr | \$2,000.00cr |
| 4-0260 | Principal's Account | \$7,000.00cr | \$1,400.00 | \$2,000.00 | \$600.00cr | \$7,600.00cr |
| | | \$15,000.00 cr | \$4,000.00 | \$6,000.00 | \$2,000.00 cr | \$17,000.00 cr |

Section 4. These activity accounts (Prefaced with a 4) represent the accounts to which the funds in the Balance Sheet Accounts (Section 1) are distributed.

Section 4 Debits = Section 1 Credits
Section 4 Credits = Section 1 Debits
Section 4 Balances Must be Credit Balances (cr)
Section 4 Balances = Section 1 Balances = Section 3 Balances

| | | | | | | |
|---------------|--|-------------|-------------|--|--|--|
| Totals | | \$26,000.00 | \$28,000.00 | | | |
|---------------|--|-------------|-------------|--|--|--|

Principal's Monthly Checklist (MYOB Users)

_____ School
For the Month of: _____, 20__

| | | Yes | No | Notes |
|----|---|-----|----|-------|
| 1. | <i>Did you receive the bank statement unopened?</i> | | | |

Examine Each Check or Imaged Check Copy:

| | | | | |
|----|---|--|--|--|
| 2. | Are any erasures or alterations noted on the checks or imaged copies? | | | |
| 3. | Are signatures on checks appropriate? | | | |
| 4. | If present, does the check endorsement match the payee's name? | | | |

Examine Bank Statement:

| | | | | |
|----|--|--|--|--|
| 5. | <i>Is there at least one bank deposit per week?</i> | | | |
| 6. | Are there any unusual bank adjustments? | | | |
| 7. | After giving the bank statement to the bookkeeper, did you receive the Reconciliation Report back in a timely fashion? | | | |
| 8. | <i>Did you receive a Summary Trial Balance for the month?</i> | | | |

Examine Bank Reconciliation Report:

| | | | | |
|-----|---|--|--|--|
| 9. | <i>At the last page, does the amount for "Expected Balance on Statement" match the Ending Balance reflected on the actual Bank Statement?</i> | | | |
| 10. | <i>Does the amount for "M.Y.O.B. Balance on X/XX/XX" correspond to the Ending Balance of the General Checking account reflected on the Summary Trial Balance?</i> | | | |
| 11. | Are there any unexplained or unusual reconciliation items on the Reconciliation Report? | | | |
| 12. | Did you sign/initial Reconciliation Report as reviewed? | | | |

Examine Summary Trial Balance:

| | | | | |
|-----|---|--|--|--|
| 13. | <i>Checking Account Balance = \$</i> | | | |
| 14. | <i>If the checking account balance is greater than \$100,000.00, was a transfer to the savings or investment account completed?</i> | | | |
| 15. | Did each account's beginning balance match the prior month's ending balance? | | | |
| 16. | Were there any new activity accounts added during the month? | | | |
| 17. | If yes, was the responsible person trained as to cash receipt and disbursement procedures? | | | |
| 18. | Did you sign/initial the Summary Trial Balance as reviewed? | | | |
| 19. | Was a copy of the Reconciliation Report and Summary Trial Balance sent to the Student Activity Fund Accounting Office? | | | |
| 20. | Did you ask at least one Activity Advisor if they received a monthly Detail Trial Balance Report from the bookkeeper/secretary? | | | |

PRINCIPAL'S SIGNATURE: _____ DATE: _____

This form is to be included with the monthly reports submitted to the Business Office. Completion of the shaded areas is required for this reporting. The remaining questions are optional guidelines.

Principal's Monthly Checklist (BLUEBEAR Users)

_____ School
For the Month of: _____, 20__

| | | Yes | No | Notes |
|----|---|-----|----|-------|
| 1. | <i>Did you receive the bank statement unopened?</i> | | | |

Examine Each Check or Imaged Check Copy:

| | | | | |
|----|---|--|--|--|
| 2. | Are any erasures or alterations noted on the checks or imaged copies? | | | |
| 3. | Are signatures on checks appropriate? | | | |
| 4. | If present, does the check endorsement match the payee's name? | | | |

Examine Bank Statement:

| | | | | |
|----|--|--|--|--|
| 5. | <i>Is there at least one bank deposit per week?</i> | | | |
| 6. | Are there any unusual bank adjustments? | | | |
| 7. | After giving the bank statement to the bookkeeper, did you receive the Reconciliation Report back in a timely fashion? | | | |
| 8. | <i>Did you receive an Account Analysis Report - Summary With Encumbrances?</i> | | | |

Examine Bank Reconciliation Report:

| | | | | |
|-----|--|--|--|--|
| 9. | On Page 1, of the Bank Reconciliation Report does the "Opening Bank Statement Balance" match the Opening Balance reflected on the Bank Statement? Does the "Calculated Bank Balance" match the Ending Balance on the Bank Statement? | | | |
| 10. | Does the "Calculated Book Balance" on the Bank Recon. Report correspond to the "Actual Balance" of account #10-00-0001 (Cash - Checking Account) reflected on the "Account Analysis Report - Summary With Encumbrances"? | | | |
| 11. | Are there any unexplained or unusual reconciliation items on the Reconciliation Report? | | | |
| 12. | Did you sign/initial Reconciliation Report as reviewed? | | | |

Examine the Account Analysis Report - Summary with Encumbrances:

| | | | | |
|-----|---|--|--|--|
| 13. | <i>"Actual Balance" of Account #10-00-0001 (Checking Account Balance) = \$</i> | | | |
| 14. | <i>If the checking account balance is greater than \$100,000.00, was a transfer to the savings or investment account completed?</i> | | | |
| 15. | Did each account's beginning balance match the prior month's ending balance? | | | |
| 16. | Were there any new activity accounts added during the month? If yes, ensure the responsible person is trained as to cash receipt and disbursement procedures. | | | |
| 17. | Did you sign/initial the Account Analysis Report as reviewed? | | | |
| 18. | Was a copy of the Bank Reconciliation Report and Account Analysis Report sent to the Student Activity Fund Accounting Office? | | | |
| 19. | Did you ask at least one Activity Advisor if they received a monthly Detailed Account Analysis Report from the bookkeeper/secretary? | | | |

PRINCIPAL'S SIGNATURE: _____ DATE: _____

Include this form with the monthly reports submitted to the Business Office. Completion of the shaded areas is required for this reporting; the remaining questions are optional guidelines.

**VII. NEVADA REVISED STATUTES PERTAINING TO
STUDENT ACTIVITY FUNDS**

VII. NEVADA REVISED STATUTES RELATIVE TO STUDENT ACTIVITY FUNDS

NRS 387.175 COUNTY SCHOOL DISTRICT FUND: COMPOSITION

The county school district fund is composed of:

4. Any other receipts, including gifts, for the operation and maintenance of the public schools in the county school district. [123:32:1956]—(NRS A 1961, 42; 1963, 431; 1967, 892; 1979, 1589; 1997, 1863)

All county school district funds must be reflected in the district's financial statements; this information can be found in the Washoe County School District Comprehensive Annual Financial Report, which is available to the public.

NRS 393.010 MANAGEMENT, CONTROL AND CUSTODY OF SCHOOL PROPERTY

The board of trustees of a school district shall:

1. Manage and control the school property within its district, except for any property belonging to a charter school.
2. Have the custody and safekeeping of the district schoolhouses, their sites and appurtenances.”

[409:32:1956]—(NRS A [1999, 3318](#))

*(Appurtenances as defined by the Holt School Dictionary of American English: “1. in law, a right, privilege, or property that belongs to a principal property and passes along with it when sold. 2. **appurtenances** all of the things associated with an activity...).*

NRS 393.170 LIBRARY BOOKS, TEXTBOOKS AND OTHER SCHOOL SUPPLIES: PURCHASE; PAYMENT FOR DAMAGE; OWNERSHIP; PENALTY

1. The board of trustees of a school district shall purchase all new library books and supplies, all new textbooks and supplementary schoolbooks which are necessary and have been approved by the State Board of Education, and school supplies necessary to carry out the mandates of the school curriculum to be used by the pupils of the school district. The cost of the books and supplies is a legal charge against the school district fund.
2. All books purchased by the board of trustees must be held as property of the school district, and must be loaned to the pupils of the school in the school district while pursuing a course of study therein.
3. The parents and guardians of pupils are responsible for all books and any and all other material or equipment loaned to the children in their charge, and shall pay to the clerk of the board of trustees, or to any other person authorized by the board to receive the same, the full purchase price of all such books, material or equipment destroyed, lost or so damaged as to make them unfit for use by other pupils succeeding to their classes. The board of trustees shall establish reasonable rules and regulations governing the care and custody of such school property, and for the payment of fines for damage thereto.

VII. NEVADA REVISED STATUTES RELATIVE TO STUDENT ACTIVITY FUNDS

4. Equipment and materials for use in manual training, industrial training and teaching domestic science may be supplied to the pupils in the same manner, out of the same fund, and on the same terms and conditions as books. No private ownership may be acquired in such equipment or material, unless sold in the manner prescribed by law when such equipment or material are no longer used or required for the schools of the school district.
5. Authorized supplementary books and desk books for the use of teachers must be purchased under [NRS 393.160](#) to [393.210](#), inclusive, and remain the property of the school district for which they were purchased, unless sold in accordance with the provisions of this chapter.
6. The clerk of the board of trustees shall turn over to the county treasurer, within 30 days after receiving it, all money, collected under the provisions of this section, and the money must be credited to the school district fund. *(This paragraph does not apply to W.C.S.D.)*
7. Any person violating any of the provisions of this section is guilty of a misdemeanor.

[425:32:1956]—(NRS A 1967, 567; 1973, 235; 1991, 478)

NRS 354.625 RECORDS RELATING TO PROPERTY AND EQUIPMENT; CONTROL OF INVENTORY

The governing body of every local government shall:

1. Cause to be established and maintained adequate property and equipment records and, where appropriate, adequate inventory controls. Any local government created after July 1, 1975, shall establish such records and controls within 1 year after its creation unless the Department of Taxation grants an extension of time.
2. Require that all such property, equipment and inventory records clearly indicate specific ownership.
3. Designate, by entry in the minutes of the governing body, the officer, employee or officers or employees responsible for the maintenance of property and equipment records and, where appropriate, inventory records, and notify the Department of Taxation of such designation.
(Added to NRS by 1967, 940; A 1975, 157, 1689)

NRS 332.185 SALE OF PERSONAL PROPERTY OF PUBLIC ENTITY; PUBLIC AUCTIONS; DONATION OF SURPLUS PERSONAL PROPERTY BY SCHOOL DISTRICT TO CHARTER SCHOOL; CHAPTER INAPPLICABLE TO TRANSACTIONS REGARDING REAL PROPERTY

1. Except as otherwise provided in subsection 2 and [NRS 244.1505](#) and [334.070](#), all sales of personal property of the local government must be made, as nearly as possible, under the same conditions and limitations as required by this chapter in the purchase of personal property. The governing body or its authorized representative may dispose of personal property of the local government by any manner, including, without limitation, at public auction, if the governing body or its authorized representative determines that the property is no longer required for public use and deems such action desirable and in the best interests of the local government.

VII. NEVADA REVISED STATUTES RELATIVE TO STUDENT ACTIVITY FUNDS

2. The board of trustees of a school district may donate surplus personal property of the school district to a charter school that is located within the school district without regard to:
 - (a) The provisions of this chapter; or
 - (b) Any statute, regulation, ordinance or resolution that requires:
 - (1) The posting of notice or public advertising.
 - (2) The inviting or receiving of competitive bids.
 - (3) The selling or leasing of personal property by contract or at a public auction.
3. The provisions of this chapter do not apply to the purchase, sale, lease or transfer of real property by the governing body.

(Added to NRS by 1975, 1539; A 1983, 1248; [1999, 1685](#), [3320](#), [3322](#); [2001, 238](#), [1319](#))

NRS 372.325 SALES AND USE TAX EXEMPTIONS: SALE TO UNITED STATES, STATE OR POLITICAL SUBDIVISION

There are exempted from the computation of the amount of the sales tax the gross receipts from the sale of any tangible personal property to:

1. The United States, its unincorporated agencies and instrumentalities.
2. Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
3. The State of Nevada, its unincorporated agencies and instrumentalities.
3. Any county, city, district or other political subdivision of this State.

[50:397:1955]—(Amended in 1996. Proposed by the 1995 Legislature; adopted by the people at the 1996 general election, effective January 1, 1997. See Statutes of Nevada 1995, p. 1436.)

**VIII. NEVADA ADMINISTRATIVE CODE PERTAINING TO
STUDENT ACTIVITY FUNDS**

VIII. NEVADA ADMINISTRATIVE CODE PERTAINING TO STUDENT ACTIVITY FUNDS

NAC 354.750 INVENTORY OF CAPITAL ASSETS: REQUIREMENT; GUIDELINES; IDENTIFYING NUMBER

([NRS 354.107](#), [354.594](#), [354.625](#))

1. The governing body of every local government shall take an inventory at least once every 2 years of all its equipment and other personal property which constitute capital assets. The governing body may adopt by resolution guidelines for the conduct of such an inventory. For the purposes of such an inventory, unless the governing body of the local government establishes a different guideline concerning the threshold for required capitalization by resolution:

- (a) An asset of the local government that has a value of \$3,000 or more must be capitalized;
- (b) An asset of the local government that has a value of less than \$3,000 may be capitalized or categorized as an expenditure; and
- (c) The useful life of the equipment and personal property of the local government is 1 year or more.

2. Each item of property subject to the inventory must be assigned an identifying number and be labeled as belonging to the local government.

[Tax Comm'n, Local Gov't Reg. No. 3, eff. 7-2-82]—(NAC A by Com. on Local Gov't Finance by R043-01, 11-1-2001; R201-01, 4-5-2002)

**IX. WCSD SCHOOL BOARD POLICIES AND
ADMINISTRATIVE REGULATIONS PERTAINING TO
STUDENT ACTIVITY FUNDS**

IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS PERTAINING TO STUDENT ACTIVITY FUNDS

SCHOOL BOARD POLICY 3210.1 - SCHOOL ACTIVITY FUNDS

Any secondary school student group participating in a school-approved or sponsored activity may establish a fund within the financial structure of the secondary school of which it is a part. All such funds shall conform with regulations related thereto as set forth in the Washoe County School District Student Fund Raising Activity Procedures Manual. They shall be audited at prescribed intervals.

Adopted: 08-08-67
Revised: 02-01-83; 05-12-92
Reviewed: 11-11-97

ADMINISTRATIVE REGULATION 3210.1 - SCHOOL ACTIVITY FUNDS

School activity funds are defined as all monies received by individual schools of the Washoe County School District as collections or gifts for the operation of school activities, both special and general.

Each individual school shall initiate and employ an efficient and accurate accounting system which has the approval of the Superintendent, the Business and Financial Services Administrator, and the private auditors employed by the Washoe County School District. The system of accounts in each individual school shall provide procedures governing the following:

1. Collections
2. Deposits
3. Disbursements (petty cash, checks, inter-fund transfers)
4. Records of transactions, including the following:
 - a. A receipt and expenditure register
 - b. A receipts distribution ledger
 - c. An expenditure distribution ledger
 - d. Reconciliation of bank statement
 - e. Monthly financial statement of each account and the total activity fund
 - f. An annual financial statement
 - g. The selection and obtaining of all necessary forms, account books and bank materials

Monies collected and held temporarily for out-of-school groups (e.g., book fines, P.T.A., etc.) may be placed in school activity bank deposits as separate funds for the sake of convenience. However, there must be a complete accounting procedure for these funds and such funds must be transmitted to the proper group as soon as practical or required.

All school activity fund procedures must conform with the requirements stated in the Student Fund Raising Activity Procedures Manual.

The principal shall be responsible for the activity funds of the individual school or schools under the principal's direct supervision.

Adopted: 05-25-71
Revised: 07-21-76; 06-15-84; 05-12-92; Reviewed: 11-11-97

IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS PERTAINING TO STUDENT ACTIVITY FUNDS

SCHOOL BOARD POLICY 3211 - INVESTMENTS

Investments of the Washoe County School District shall be made with the objective of providing the highest degree of safety, liquidity and rate of return. Written procedures will be developed to ensure compliance with Nevada Revised Statutes Chapters 355 and 356 and will include a system of controls to regulate investment activities. The procedures will also contain an explicit delegation of authority for managing the investment program; provisions for safekeeping and custody of securities purchased; and, descriptions of authorized investments to be made using school district funds.

Legal References:

NRS Chapter 355 – Public Investments

NRS 355.170(1)(k) – Authorized investments for counties, cities and school districts; Disposition of interest (k) Money market mutual funds NRS Chapter 356 – Depositories of Public Money and Securities

NRS 356.020 – Collateral for uninsured deposits

Adopted: 06-19-90

ADMINISTRATIVE REGULATION 3211 - INVESTMENTS

Responsibility

3. No person shall engage in an investment transaction except as provided under the terms of this investment regulation and written procedures established by the Chief Financial Officer.
4. All participants in the investment process shall act responsibly as custodians of district funds. District employees shall avoid any transaction that might impair public confidence in the district's ability to govern effectively. Any district employee involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair his/her ability to make impartial investment decisions.

Student Activity Funds

1. This investment regulation permits the investment of student activity funds under the supervision of the principal of the school. Investment of these funds are limited to:
 - a. Certificates of Deposit (CD's) with commercial banks insured by the FDIC
 - b. Certificates of Deposit (CD's) with savings and loan associations insured by FSLIC
 - c. District Investment through the Transfers Fund (Expendable Trust Fund)
 - d. Savings Account (limit one per school) at a commercial bank insured by the FDIC or a credit union insured by NCUSIF or a savings and loan association insured by FSLIC.

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

2. Investments must be made by the principal whenever the reported checking account balance of all student activity funds under his/her jurisdiction exceeds \$100,000. Business Office staff shall review the monthly school financial reports and report any balances exceeding the limit to the Chief Financial Officer who will advise the principal of the requirements of this policy.

Legal References:

NRS Chapter 355 - Public Investments

NRS Chapter 356 - Depositories of Public Money and Securities

Adopted: 06-19-90

Revised: 05-12-92; 10-22-96; 11-11-97; 07-25-00; 02-10-04; 06-21-05

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 3250 - FEES AND DEPOSITS

Materials or services purchased by individual students through the school district as a part of the educational program shall be made available at the operational cost of providing such materials or service to the student.

All fees collected as deposits are to be refunded in full if the items on which the deposit was placed are returned in the same condition as when issued or show only reasonable wear. Deductions are to be made only for abnormal wear, damage, and loss.

Adopted: 08-08-67

Revised: 02-01-83; 05-12-93; 11-11-97

ADMINISTRATIVE REGULATION 3250 - FEES AND DEPOSITS

Schools will charge students for materials used in class projects if the finished product is to be taken home. All purchases of such material shall be accounted for by the instructor concerned. All money received for the purchase of materials must be deposited in the office of the individual school.

Fees collected to cover the cost of disposable workbooks and course supplies (lab fees), are to be deposited in the individual school.

Refer to Student Fund Raising Activity Procedures Manual for collection procedures.

Book deposits are to be held by the individual school until the close of the school year. Deposits may be held over to the subsequent year for returning students. Unclaimed book deposits will revert to the individual school's lost or damaged textbook fund one (1) year after the date of a student's graduation or one (1) year after the date of a student's withdrawal from a district school. Money assessed from book deposits for damaged or lost books shall be maintained by the individual school to be used for the replacement of books or the purchase of educational materials. Students who have not had any loss or damage of books, or whose assessments for loss or damage are less than the amount of the deposit, shall have refunded to them the amount of deposit remaining at the close of the school year.

Adopted: 08-22-67

Revised: 05-28-68; 06-15-84; 09-24-91; 05-12-92; 01-26-93; 11-11-97

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

ADMINISTRATIVE REGULATION 3260 - MISCELLANEOUS INCOME

Monies collected in individual schools or in the Central Office for the sale of school district property, supplies or equipment purchased with school district funds, payments for damages to school district property or fees collected for services or the use of school facilities shall be deposited in the Washoe County School District General Account for credit to the proper school district fund. These deposits shall be made as soon as possible after receipt of the money and, in any case, no longer than one (1) week after receipt of the money.

School district personnel collecting such monies shall transmit them, accompanied by a proper transmittal form indicating the purpose for which they were collected, as soon as possible, to the Business Office of the Washoe County School District. The Business Office shall record receipt and purpose for which collected, and deposit them in the Washoe County School District General Account as described above.

Adopted: 01-09-68

Revised: 05-28-68; 05-27-69; 02-08-77; 06-15-84; 05-12-92; 11-11-97

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 3270.1 - DISPOSAL OF PERSONAL PROPERTY

Whenever the Board of Trustees determines that any personal property belonging to the Washoe County School District is deemed surplus and no longer needed or necessary for school purposes, the property will be sold in accordance with the Statutes of the State of Nevada.

Disposition

1. Personal property may be used as a trade-in allowance when it is of financial advantage to the school district to do so.
2. Personal property to be sold shall be offered to other school districts and then to other political entities within the state.
3. Personal property remaining after the procedures outlined in No. 1 and No. 2 above shall be offered to the public for sale via sealed bid.
4. Personal property remaining after the public sale shall be either sold as scrap, if applicable, or discarded.

Legal Reference:

NRS 332.185 - Sale or Lease of Personal Property of Public Entity: Public Actions,
Chapter Inapplicable to Transactions Regarding Real Property
Adopted: 02-01-83
Revised: 05-12-92; 11-11-97

ADMINISTRATIVE REGULATION 3270.1 - DISPOSAL OF PERSONAL PROPERTY

All sales or leases of personal property shall be made, as nearly as possible, under the same conditions and limitations that are specified for the purchase of personal property in Chapter 332 of the Nevada Revised Statutes.

After personal property has been declared obsolete or excess, it shall be placed in a central location for inspection by those who may be interested in purchasing it. Surplus and obsolete personal property may be sold by sealed bid or at public auction.

A notice of sale shall be prepared and posted in five or more conspicuous locations within the school district. Places for posting such notice of sale shall include the Reno City Hall, Sparks City Hall, the Reno Branch of the Washoe County Library, the Sparks Branch of the Washoe County Library, Washoe County Court House, Washoe County Administration Building, the Washoe County Finance Center, and the Washoe County School District Administration Building. School District personal property that remains after such sales may be offered to the general public or district employees through negotiated sales.

Adopted: 10-24-67
Revised: 12-09-75; 02-08-77; 06-15-84; 05-12-92; 11-11-97

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

ADMIN. REG. 3272.1 - GRANTS OF MONEY & DONATIONS OF PROPERTY

Property Donations

District personal property including books that remain after any sale authorized by District Policy 3270.1 may be donated to a nonprofit organization created for religious charitable or educational purposes instead of being discarded under District Policy 3270.1.

The Board may donate surplus personal property of a value of less than \$500 of the school district to a charter school that is located within the school district without regard to:

1. The provisions of NRS chapter 332; or
2. Any statute, regulation, ordinance or resolution that requires:
 - a. The posting of notice or public advertising.
 - b. The inviting or receiving of competitive bids.
 - c. The selling or leasing of personal property by contract or at a public auction.

If the surplus personal property to be donated to a charter school is valued at \$500 or more, then the procedures described under "Grants of Money", above, shall be followed.

As used in this regulation the phrase, "nonprofit organization created for religious, charitable or educational purposes" means an organization that meets the requirements set forth in NRS 372.3261.

The Board of Trustees delegates to the Superintendent the authority to make grants of money and donations of property to the extent and in the same manner as the Board.

Legal Reference:

NRS 387.045
NRS 332.185
NRS 281.411-281.581
Adopted: 05-24-05

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 3280 - ACCEPTANCE OF GIFTS, GRANTS, BEQUESTS

The Board of Trustees and its designees may accept gifts or bequests of money or property for purposes deemed suitable by the Board.

Legal Reference:

NRS 386.390 - Acceptance of Gifts

Adopted: 08-08-67

Revised: 02-01-83; 05-12-92; 11-11-97

ADMIN. REGULATION 3280 - ACCEPTANCE OF GIFTS, GRANTS, OR BEQUESTS

The Washoe County School District may accept gifts if the following criteria are met:

1. The gift must be appropriate and related to an educational or service function of the school district.

2. Audio-visual equipment, library materials, books and special instructional equipment, and electronic equipment and computers must meet standards comparable to those already established for such items purchased by the Washoe County School District.

The donor of a gift to the Washoe County School District must agree to the following:

1. The gift becomes the property of the school district, but a suitable marker or notation may be made designating the source of the gift. Exceptions to this are gifts held in joint tenancy with other educational institutions or public agencies.

2. If the gift is in cash to pay for a specific item, the specifications for such item will be established by or in agreement with the school district.

A gift may be refused for any of the following reasons:

1. The offer of a gift would initiate a service that the school district would not be able to continue due to excessive expense or operation.

2. The offer of a gift would create an unreasonable inequality in the service rendered to a specific segment of the student population.

3. The offer of a gift would obligate any or all school district personnel to an individual, group or enterprise.

4. The offer of a gift to be used only by a specific employee of the school district.

5. The offer of a gift which has no educational, cultural or aesthetic value.

6. The offer of a gift which is politically motivated or intends to further private financial gain for some individual, group or business.

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All gifts offered to individual schools shall be approved by the principal. Gifts to individual schools, which might be subject to refusal, should be discussed with the appropriate Area Assistant Superintendent prior to acceptance or refusal. The offer of an unusual or extremely valuable gift may be referred to the Board of Trustees for acceptance or rejection.

Adopted: 10-24-67 Revised: 06-15-84; 09-10-85; 05-12-92; 11-11-97

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
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ADMINISTRATIVE REGULATION 3321 - BIDS AND QUOTATIONS

The Superintendent, Superintendent of Operations, Chief Financial Officer and Purchasing Supervisor are authorized to enter into contracts for supplies, equipment, materials, labor and services. All bidding processes and conditions of the contract award must comply with all Nevada Revised Statute requirements.

Only authorized representatives of the Purchasing Department may seek bid solicitations for those contracts estimated to exceed \$25,000 (other than public works/construction and normal maintenance contracts). Only authorized representatives of Capital Projects and Planning, and Plant Facilities may seek bid solicitations for those contracts estimated to exceed \$25,000 for public works/ construction and normal maintenance contracts. Construction change order procedures are developed and implemented by Capital Projects and Planning, and the Plant Facilities Department. Each authorized representative shall maintain a record of all bid requests and bids received for 7 years after the date of contract execution.

Only authorized representatives of the Business Office, Purchasing Department, Plant Facilities, Nutrition Services, Capital Projects and Planning, and Transportation may seek bid solicitations (quotations) for those contracts estimated to be greater than \$10,000 but not exceeding \$25,000. Each authorized representative shall maintain a record of all bid requests and bids received for 7 years after the date of contract execution.

All bid solicitations for combined awards greater than \$50,000 require Board approval prior to the execution of the contract.

Legal Reference:

NRS Chapter 332: Purchasing: Local Government, Local Government Purchasing Act
NRS Chapter 338: Public Works

Adopted: 09-25-84

Revised: 09-12-89; 04-05-90; 12-10-91; 05-12-92; 11-23-93; 11-11-97; 02-06-07

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
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IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS PERTAINING TO STUDENT ACTIVITY FUNDS

SCHOOL BOARD POLICY 3410 - SYSTEM OF ACCOUNTS

The Superintendent and the Business and Financial Services Administrator shall be responsible for developing and implementing a system of accounts as prescribed by the State Department of Education, which will ensure exact and continuous record keeping of all funds under the jurisdiction and control of the Washoe County School District.

Legal Reference:

NRS 354.622 – System of Accounting

Adopted: 02-01-83

Revised: 05-12-92; 11-11-97

ADMINISTRATIVE REGULATION 3410 - SYSTEM OF ACCOUNTS

1. Reporting Requirements

Each administrator, teacher or other personnel responsible for the administration of funds shall be accountable to the Business and Financial Services Administrator for the reporting of financial transactions in a form and manner prescribed by the Nevada Revised Statutes, State Department of Education regulation or Washoe County School District policy and regulation.

2. Developing Accounting Systems

The Business and Financial Services Administrator shall be responsible for developing the accounting procedures, ledgers of accounts and codes to properly account for all funds related to the operation of the Washoe County School District. The Business and Financial Services Administrator may authorize the creation of separate funds, accounts or codes when such are required by statute or regulation or when it is expedient for the proper control of school district monies.

Adopted: 10-24-67

Revised: 05-28-68; 06-15-84; 05-12-92; 11-11-97

SCHOOL BOARD POLICY 3434 - PERIODIC AUDITS

All funds of the school district shall be audited annually by a certified public accountant employed for this purpose. Activity funds of the various schools shall be audited periodically by the internal auditor of the school district and the resulting working papers shall be reviewed by the external auditor.

Legal Reference:

NRS 354.624 – Annual and other audits of funds, account groups and separate accounts;
Designation of accountant; scope and disposition of audit.

Adopted: 02-01-83

Revised: 05-12-92; 11-11-97

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 3440 - FIXED ASSETS INVENTORY

The Washoe County School District shall maintain an inventory of all fixed assets of the school district. The inventory shall be kept of all assets purchased or acquired through gift or loan by the school district. Individual fixed assets inventory records shall be maintained in such manner as to be readily entered in the general ledger of the school district.

The fixed assets referred to in this policy shall include all land, structures and equipment as defined in the current issue of Nevada Financial Accounting Handbook, Nevada State Department of Education.

The Superintendent and the Business and Financial Services Administrator shall establish proper procedures for administering the fixed assets inventory.

Legal Reference:

NRS 354.625 – Records relating to property and equipment; control of inventory

Adopted: 02-01-83

Revised: 05-12-92; 11-11-97

ADMINISTRATIVE REGULATION 3440 - FIXED ASSETS INVENTORY

The Business and Financial Services Administrator, under the direction of the Superintendent, shall maintain an inventory of all fixed assets owned by the Washoe County School District. The inventory shall be kept of all assets owned, purchased or acquired through gift or loan by the school district. Individual fixed asset inventory records and group fixed assets inventory records shall be maintained in such a manner as to be readily entered into the general ledger of the school district. The fixed assets inventory record shall include all land, structures and equipment owned by the school district and defined in the current issue of the Nevada Financial Accounting Handbook, Nevada State Department of Education.

The fixed assets inventory shall include any equipment with a purchase value of two hundred fifty dollars (\$250) or more and any other equipment of purchase value less than two hundred fifty dollars (\$250) that can be classified as an "attractive nuisance." "Attractive nuisance" is defined as any small piece of equipment which, by its nature, has a potential for loss or theft because of its attractiveness. Such items will include, but are not limited to, small tape recorders, microphones, electric drills, chemical scales and similar items.

All equipment mentioned in the foregoing paragraph shall be individually recorded on the inventory and shall be marked by district inventory tags or by metal etching.

Property that is owned by the school district and that is classified as "units" shall be recorded on the school district's fixed asset inventory record but shall not be required to be marked by the school district inventory tag or metal etching. Property that is defined as "units" shall include, but not be limited to, student desks and chairs, folding chairs, library chairs, and similar items.

The school district's fixed assets inventory records shall be established in a manner that complies with "Local Government Regulation Number 3--Property and Equipment Records"--as described in Nevada Revised Statutes 354.625.

Adopted: 05-09-78

Revised: 06-15-84; 05-12-92

Reviewed: 11-11-97

IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS PERTAINING TO STUDENT ACTIVITY FUNDS

ADMINISTRATIVE REGULATION 5133 - CLUBS AND ORGANIZATIONS

No school shall permit the organization of any extracurricular organization, activity, club, or other organization of pupils under its jurisdiction, except when a formal application for the establishment of such organization is made to the administration of the school. Each application shall set forth the name, type of organization, purpose, set of goals, and means of financing. It shall then be the responsibility of the principal to give the matter careful consideration, to approve such organizations as he/she may deem desirable and to appoint sponsors as necessary.

The proper function and operation of all school organizations are the responsibility of those sponsors appointed by the principal.

All clubs and organizations must keep records of their financial transactions per the Student Fund Raising Activity Procedures Manual. These shall be available for audit at all times.

This provision shall be inapplicable to student-initiated organizations, clubs or groups which are, in the opinion of the principal, religious, political or philosophical in purpose and which are allowed access to a school's limited open forum pursuant to Administrative Regulation 5134.6.

Adopted: 05-09-67

Revised: 09-11-84; 09-22-92

ADMINISTRATIVE REGULATION 5134.3 - FIELD TRIPS OR ACTIVITY TRIPS

Excerpts pertaining to Student Activity Funds include:

No student shall be denied participation in a field trip because the student cannot afford to pay the cost of the trip.

The current edition of the HANDBOOK FOR FIELD TRIPS is made part of this administrative regulation by reference.

The procedures described in the HANDBOOK FOR FIELD TRIPS will be followed in all instances. Summer field or activity trips will not be scheduled or planned between school years unless they are part of a summer school or year-round school program. Such trips will not be sponsored or authorized by the district. District funds will not be used to provide any financial assistance nor will the district handle funds for such activities. The district will not sponsor nor authorize fund-raising activities for said trips and does not assume responsibility for any injuries or accidents which may occur in connection with such non-sponsored and non-authorized summer field or activity trips.

Adopted: 01-23-79

Revised: 09-10-85; 10-14-86; 09-22-92; 04-13-99

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 5135 - MANAGEMENT OF STUDENT BODY FUNDS

The Superintendent and the Business and Financial Services Administrator, shall direct each school to establish proper business practices for the maintenance and control of student body funds. These procedures shall be approved by the Board of Trustees.

Student body funds shall be available for audit at all times.

Adopted: 05-09-67
Revised: 09-22-92

ADMINIS. REGULATION 5135 - MANAGEMENT OF STUDENT BODY FUNDS

Student body activity funds are to be used to finance a program of extracurricular activities augmenting the activities provided by the Washoe County School District.

Projects for the raising of funds shall generally contribute to the educational experience of students and shall not detract from the instructional program.

The management of student activity funds shall be consistent with sound business practices. Authority is delegated to the Superintendent to require conformance to a system of records and procedures for recording the transactions of the funds.

Student body business shall be conducted in such a manner as to offer minimum competition to local commercial concerns.

Student activities shall be financed insofar as possible from the collection or solicitation of funds from the pupils of the school in which the activity is conducted. Public solicitation of funds may be permitted in accordance with the Washoe County School District's Student Fund Raising Activity Procedures Manual.

Adopted: 01-23-79
Revised: 09-22-92

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 5135.1 - FUND RAISING DRIVES

The Board of Trustees of Washoe County School District desires to cooperate with local fund raising drives of a non-sectarian nature when they are related to the general welfare of the community. However, the Superintendent shall take the necessary steps to insure that any contribution by students is voluntary and that solicitation of pupils is not on an individual basis within the schools.

No solicitation of funds or announcements regarding programs or other activities shall be made if they are of a commercial nature based on the motive of profit.

Adopted: 05-09-67
Revised: 09-22-92

ADMINISTRATIVE REGULATION 5135.1 - FUND RAISING DRIVES

No public entertainment shall be announced, nor any collection be taken in the schools without specific permission of the Board of Trustees. However, when so requested, occasional announcements may be made for such organizations as the PTA, YMCA, YWCA, Boy Scouts, Girl Scouts, Campfire, the University of Nevada, Truckee Meadows Community College, and for any city, state or federal government.

Representatives of the American Red Cross, the March of Dimes, and other charitable, nonsectarian organizations may secure permission from the Communications/Information Office for the placement of collection containers in school building foyers, hallways and other places, excluding classrooms, for the deposit of voluntary contributions of teachers and pupils. Teachers may announce to pupils the purpose of these containers and where they are located. There shall be no solicitations or collections from pupils on an individual basis and no envelopes or coin cards shall be sent home for the return of contributions.

The Communications/Information Office may authorize written or printed announcements of a proper nature to be posted on the bulletin boards of schools; as well as written or printed announcements of a commercial nature.

Adopted: 1-23-79
Revised: 09-10-85; 09-22-92

**IX. W.C.S.D. SCHOOL BOARD POLICIES AND ADMINISTRATIVE REGULATIONS
PERTAINING TO STUDENT ACTIVITY FUNDS**

SCHOOL BOARD POLICY 5135.2 - INDIVIDUAL SCHOOL INCOME

It is expected that school-sponsored groups will carry on fund raising activities within and sometimes outside of the schools. Guessing contests and raffles may be included in fund-raising activities.

Adopted: 05-09-67
Revised: 09-22-92

ADMINISTRATIVE REGULATION 5135.2 - INDIVIDUAL SCHOOL INCOME

Schools or school-sponsored groups carrying on fund-raising activities within or outside of the schools may include guessing contests and raffles.

Adopted: 01-23-79
Revised:09-22-92

SCHOOL BOARD POLICY 5136 - CLASS GIFTS TO SCHOOLS

Class gifts to schools must meet the criteria established by the Superintendent and approved by the Board of Trustees.

Adopted: 05-09-67
Revised: 09-22-92

ADMINISTRATIVE REGULATION 5136 - CLASS GIFTS TO SCHOOLS

In order for class gifts to be accepted by a school, they must meet the following criteria:

1. Enhance the educational or aesthetic aspects of the school.
2. Books, library materials, instructional materials and equipment shall meet standards at least equal to those established for items purchased by the Washoe County School District.
3. Equipment must be operable by intended users and subject to easy maintenance.
4. Gifts related to buildings and grounds shall be approved after consultation with the Plant Facilities Administrator, and, in some cases, with the architect who made the original building plans.
5. Any gift to a school must be acceptable to the principal.

Adopted: 05-09-67
Revised: 09-10-85; 09-22-92

X. APPENDIX

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The Appendix contains standardized forms and guidelines for circumstances that may be encountered with regards to Student Activity Funds. **Modifications may be made to the standard forms; however, the modified form(s) must maintain all the elements and fields contained on the standard form.**

Cash Receipt Forms

| | |
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| Appendix Form 1 | Individual Receipt Record |
| Appendix Form 2 | Ticket Sales Report |
| Appendix Form 3 | Cash Count Slip |
| Appendix Form 4 | Daily Bank Deposit Summary |

Cash Disbursement Forms and Instructions

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| Appendix Form 5 | Check Authorization Form |
| Appendix Form 6.1 | Sample Purchase Order for Student Activities |
| Appendix Form 6.2 | Sample Purchase Order Log for Student Activities |
| Appendix Form 7 | Sales Tax Exemption Letter |
| Appendix Form 8 | Student Activities Timesheet |
| Appendix 9.1 | WCSD Independent Contractor Procedures |
| Appendix Form 9.2 | Independent Contractor Agreement for Individuals |
| Appendix Form 9.3 | W-9 Request for Taxpayer ID Number and Cert. |
| Appendix 9.4 | IRS Publication 1779 |
| Appendix Form 10 | Cash Distribution Signature List |
| Appendix Form 10.1 | Gift Card/Certificate Distribution Signature List |
| Appendix Form 11 | Mileage Reimbursement Form |
| Appendix Form 12 | Deficit Spending Request Form |

Monthly Reporting Forms

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| Appendix Form 13 | Principal's Monthly Checklist |
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Other Forms and Instructions

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| Appendix Form 14 | Request for Fundraiser |
| Appendix Form 15 | Transfer Authorization Form |
| Appendix Form 16 | Journal Entry Authorization Form |
| Appendix Form 17 | Master Activity Account List |
| Appendix Form 18 | Petty Cash Log |
| Appendix 19.1 | Plant Facilities Remodel/Modification Procedures |
| Appendix Form 19.2 | Plant Facilities Modification/Remodel Request Form |
| Appendix 20 | Basic \$ Rules for Teachers/Student Activity Advisors |
| Appendix 21.1 | Student Store Inventory and Profit Analysis Worksheet |
| Appendix 21.2 | Vending Machine Inventory and Profit Analysis Worksheet |
| Appendix Form 22 | Property/Equipment Use Log |

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Forms and reports that can be produced by **MYOB** software:

Bank Reconciliation Report

Summary Trial Balance:

This report is also known as the Financial Statement and is the report used for monthly reporting. It can be produced for any period of time in the current year and displays the following information for every asset account and activity account in the period specified:

- Beginning Balance
- Total Debits
- Total Credits
- Ending Balance

Detailed Trial Balance:

This report can be run for all asset or activity accounts or for individual/specific accounts. The report displays detail of all transaction activity that has occurred in an account(s) for the period specified.

Forms and reports that can be produced by **Blue Bear** software:

Bank Reconciliation Report

Account Analysis Report – Summary With Encumbrances:

This report is also known as the Financial Statement and is the report used for monthly reporting. It can be produced for any period of time in the current year and displays **summary** information for **every** asset account and activity account in the period specified including:

- Beginning Balance
- Income
- Expenses
- Transfers
- Ending Balance

Encumbrance Report:

This report can be run for all asset or activity accounts **or** for individual/specific accounts. It can be produced for any period of time in the current year and displays **detailed** information of all transaction activity that has occurred in an account(s) for the period specified including open purchase orders.