



Administrative Regulation 3210.1

SCHOOL ACTIVITY FUNDS

Responsible Office: Office of Business & Finance

REGULATION

1. 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.
2. Each individual school shall initiate and employ an efficient and accurate accounting system which has the approval of the Superintendent, the Chief Financial Officer, 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:
 - a. Collections
 - b. Deposits
 - c. Disbursements (petty cash, checks, inter-fund transfers)
 - d. Records of transactions, including the following:
 - i. A receipt and expenditure register
 - ii. A receipts distribution ledger
 - iii. An expenditure distribution ledger
 - iv. Reconciliation of bank statement
 - v. Monthly financial statement of each account and the total activity fund
 - vi. An annual financial statement
 - vii. The selection and obtaining of all necessary forms, account books and bank materials
3. 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.

4. All school activity fund procedures must conform with the requirements stated in the Student Fund Raising Activity Procedures Manual.
5. The principal shall be responsible for the activity funds of the individual school or schools under the principal's direct supervision.

IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS

1. This regulation reflects the goals of the District's Strategic Plan, Envision WCSD 2015 – Investing in Our Future.
2. This regulation aligns with Board Policy 3210.1, School Activity Funds.

REGULATION HISTORY

Date	Revision	Modification
5-25-1971	1.0	Adopted
7-21-1976	2.0	Revised
6-15-1984	3.0	Revised
5-12-1992	4.0	Revised