



# Administrative Regulation 3410 SYSTEM OF ACCOUNTS

**Responsible Office:** Office of Business & Financial Services

## **REGULATION**

### 1. Reporting Requirements

- a. Each administrator, teacher or other personnel responsible for the administration of funds shall be accountable to the Chief Financial Officer 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

- a. The Chief Financial Officer 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 Chief Financial Officer 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.

## **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 3410, System of Accounts.

## **REGULATION HISTORY**

Date	Revision	Modification
10-24-1967	1.0	Adopted
5-28-1968	2.0	Revised
6-15-1984	3.0	Revised
5-12-1992	4.0	Revised
11-11-1997	5.0	Revised