



Administrative Regulation 3210.1

STUDENT ACTIVITY FUNDS

Responsible Office: Office of Business & Financial Services

PURPOSE

The Superintendent has adopted this Administrative Regulation to establish guidelines for the management of student activity funds by schools of the Washoe County School District (District).

DEFINITIONS

1. "Student Activity Funds" (SAF) consist of all monies received from sales, fees, fundraisers, donations, or other sources that are raised by individual schools of the Washoe County School District (District).

REGULATION

1. Student Activity Funds (SAF) are held at the school in a trust capacity and are to be used for the benefit of the students by whom they were raised. The four types of funds that are utilized are:
 - a. "Restricted funds" are funds which are raised or donated for a specific purpose and/or for a specific group.
 - b. "Non-restricted or Discretionary funds" are funds which are raised or received without a specific purpose or group identified. These funds must still be used to contribute to the educational experience of the students.
 - c. Staff funded "sunshine" fund – funds contributed by staff or from a designated source (staff vending machine, etc.) that can be used for staff gifts and incentives.
 - d. Staff incentives fund – funds raised or received specifically for staff appreciation and can be used for staff gifts and incentives.
 1. Any donations received for staff incentives must state as such in an accompanying donation letter. If the donation letter is silent as to its purpose, then the donation must be used to contribute to the educational experience of the students.
2. Schools shall use the accounting system selected by the Office of Business and Financial Services. The accounting for Student Activity Funds shall follow procedures as outlined in detail in the Student Activity Funds Procedures Manual,

a comprehensive manual covering all aspects related to Student Activity Funds, governing the following, but not limited to:

- a. Concessions, ticketing and admission payments to athletic games and other school events.
 - b. Donations to the school.
 - c. Deposits and proper procedure for making deposits.
 - d. Disbursements
 - e. Collection of fees.
 - f. Fundraising activities.
 - g. Investing funds when excess cash balances exist.
 - h. Record retention and disposal.
 - i. Monthly and Annual Reports for Student Activity Funds.
3. Prohibited expenditures of Student Activity Funds include, but are not limited to:
- a. Loans or cash advances.
 - b. Purchases of flowers, gifts, meals for employees, unless paid for with funds restricted for that purpose.
 - c. Pay to any employee for services rendered. Employee pay must be processed through normal payroll processing.
 - d. Payment of personal professional dues.
 - e. Payment of an employee's Credit Card bill directly. If an employee used their credit card for an eligible expense, they can be reimbursed for that expense using normal procedures, however.
 - f. Cell phones, or phone calling plans.
 - g. Alcohol or alcoholic beverages.
4. Funds cannot be transferred from an account to a less restrictive account (e.g., the Principal's Discretionary Account) to allow for expenses that violate the intent of how the funds were raised. For example, monies cannot be transferred from the Band account to the Principal's Discretionary Account.

5. The principal is responsible for all Student Activity Funds of the individual school. These administrative and supervisory responsibilities cannot be delegated to another staff member. Administrative duties the principal is responsible for include:
 - a. Ensuring all procedures are properly followed.
 - b. Ensuring the bookkeeper or designated staff member completes all related work on time.
 - c. Ensuring staff are professionally trained, to include designating a backup for the bookkeeper/designated staff member completing the bookkeeping duties.
 - d. Monthly administrative reporting responsibilities, which are due by end of the following month include the following:
 1. Reconciliation of the monthly bank statement signed by the principal.
 2. Review of monthly financial statements of each account and the total activity fund.
 3. Review of all other items on the Principal's Monthly Checklist (AF-3519).
 - e. Annual administrative reporting responsibilities, which are due by July 31st following the fiscal year end include:
 1. Account Analysis Report - Summary for the prior fiscal year. This is a summary report of all activity for the fiscal year.
 - f. The Office of Business and Finance Services reviews the month-end and annual reports for completeness and accuracy. The report submissions will also be tracked for timeliness and will contact any schools that are behind in their submissions.
6. Bookkeeping/clerical duties are the responsibility of the bookkeeper at high schools and a designated staff member (typically the administrative secretary) at middle schools and elementary schools. These employees ensure that all forms and documentation are complete and accurate, and conform to District procedures, and are done in a timely manner.
7. All Student Activity Fund procedures must conform with the requirements stated in the Student Activity Funds Procedures Manual.

- a. School staff are to contact the Office of Business and Financial Services with any questions about specific situations where they are uncertain how to proceed.
- b. Training will be provided by the Office of Business and Financial Services to all new principals, bookkeepers and secretaries upon hire and ongoing training as needed.

LEGAL REQUIREMENTS & ASSOCIATED DOCUMENTS

1. This regulation reflects the goals of the District’s Strategic Plan and aligns/complies with the governing documents of the District.
2. This regulation aligns with Board Policy 3100, Financial Services.
3. This policy complies with Nevada Revised Statutes (NRS) to include:
 - a. NRS 387.175 County and school district fund: Composition.

REGULATION HISTORY

Date	Revision	Modification
05/25/1971	1.0	Adopted
07/21/1976	2.0	Revised
06/15/1984	3.0	Revised
05/12/1992	4.0	Revised
7/29/2024	5.0	Revised to update name of Student Activity Funds Procedures Manual, general revisions.