



Washoe County School District

Every Child, By Name And Face, To Graduation



Student Activity Funds Procedures Manual

www.washoeschools.net

775.348.0200

425 East Ninth Street

Reno, NV 89512

Non-Discrimination Statement: The Washoe County School District is committed to nondiscrimination on the basis of race, color, national origin or ethnic group identification, marital status, ancestry, sex, sexual orientation, gender identity or expression, genetic information, religion, age, mental or physical disability, military or veteran's status in educational programs or activities, and employment as required by applicable federal and state laws and regulations. No District employee, including, without limitation, administrators, faculty, or other staff members, nor students shall engage in acts of bullying, harassment, or discrimination on the premises of any public school, school-sponsored event, or school bus in the District. Prohibited behaviors include cyber-bullying, sexual harassment, hazing, intimidation and retaliation.

Disclaimer: This manual may contain references to Board Policy, administrative regulations and other documents pertaining to the rules and regulations of the Washoe County School District. The District reserves the right to revise any of these documents. To verify the current version of any of these documents, please check the District's website at <https://www.washoeschools.net/Policy>.

Office of Business and Financial Services
425 East 9th Street
Reno, NV 89512

For questions or comments, please contact:

Elementary school: Jan Todd at (775) 789-4616
Middle/High school: Jackie Fleming at (775) 325-2011

CONTENTS

I. FOREWARD.....	5
II. DEFINITION AND PURPOSE OF FUNDS.....	5
1. Definition.....	5
2. Accounting for Student Activity Funds.....	5
3. Types of Funds.....	6
4. Monies Not Included in Student Activity Funds.....	6
III. SCHOOL LEVEL RESPONSIBILITIES FOR ADMINISTERING FUNDS.....	7
1. School Principal.....	7
2. School Bookkeeper.....	7
3. Teachers/Activity Advisors.....	7
IV. STUDENT ACTIVITY FUND PROCEDURES.....	8
1. Agents, Solicitors, and Collectors.....	8
2. Annual Audit of Records.....	8
3. Athletic Gates.....	9
4. Bank Deposits.....	9
5. Bank Statements.....	11
6. Booster Groups.....	12
7. Cash Receipts.....	15
8. Change Funds.....	18
9. Checking, Saving, and Investment Accounts.....	19
10. Custody and Integrity of Funds and Accounting Records.....	21
11. Deficit Spending.....	21
12. Definitions.....	22
13. Disbursements.....	22
14. Donations.....	24
15. End of Month Processing.....	25
16. End of Year Processing.....	27
17. Event Tickets.....	28
18. Fees, Facility Rental (Use).....	29
19. Fees, Student.....	29
20. Fixed Assets (School / District Property).....	31
21. Fundraising Activities.....	33
22. Gifts/Incentives, Prizes and Awards.....	35
23. Grant Funds.....	37
24. Mileage.....	38
25. Petty Cash.....	39
26. Positive Behavioral Interventions and Supports (PBIS).....	40
27. Prohibited Expenditures.....	40
28. Purchase Orders, School.....	41

29. Purchasing Card	42
30. Record Retention and Disposal.....	44
31. Reimbursement for Purchases	44
32. RSVP – Recycling Substitute Value Program	45
33. Safeguarding of Assets	45
34. Safe and Sober Graduation	46
35. Sales Tax.....	47
36. Scholarship Donations and Payments.....	47
37. School Clothing / Uniforms.....	50
38. Site Improvements	51
39. Student Store, Snack Bar, Concessions.....	51
40. Summer School	56
41. Supplies, Equipment and/or Services in Excess of \$5,000.....	57
42. Textbook Deposits and Textbook Sales.....	57
43. Ticket Sales for Non-School Events.....	59
44. Transfer Between Activity Accounts.....	59
45. Travel / Per Diem.....	59
46. Vending Machines	60
V. TEACHER’S / STUDENT ACTIVITY ADVISOR’S QUICK REFERENCE GUIDE.....	62
1. General	62
2. Cash Receipts	62
3. Disbursements.....	63
4. Fees, Student.....	64
5. Fundraisers.....	64
6. Monthly Reports	64
7. Transfer of Funds Between Activity Accounts	65
VI. GATEKEEPER QUICK REFERENCE GUIDE	65
1. General	65
2. Roles and Responsibilities.....	66
3. Safety / Security.....	66
4. Cash / Tickets Procedure	67
VII. FORMS.....	69
VIII. STATUTES, REGULATIONS, AND POLICIES PERTAINING TO STUDENT ACTIVITY FUNDS.....	70
1. Nevada Revised Statutes	70
2. Nevada Administrative Code	70
3. WCSD Policies, Regulations, Procedures And Manuals	71

I. FOREWARD

Student activity funds are funds raised or collected at the school level and shall contribute to the educational experience of students and add to the instructional program and general welfare of the students of the Washoe County School District ("District" or "WCSD"). These funds are maintained at the school level and are considered a part of the "county school district fund" as defined by Nevada state law ([NRS 387.175](#), County school district fund: Composition). Expenditures of student activity funds are subject to the same rules and regulations as other District funds unless otherwise noted.

The Superintendent and the Office of Business & Financial Services, with the approval of the Board of Trustees, have the responsibility of establishing proper business practices for the maintenance and control of student activity funds. 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 and Superintendent that these procedures conform to the best acceptable standards. The Student Activity Funds Procedures Manual (SAFPM) will establish uniform procedures throughout the District to accomplish this objective.

II. DEFINITION AND PURPOSE OF FUNDS

1. Definition

- A. Student activity funds are comprised of all monies received from sales, fees, fundraisers, donations, or other sources that are raised by individual schools of the District. Funds 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.

2. Accounting for Student Activity Funds

- A. All funds raised by the involvement of students and faculty are considered student activity funds and must be deposited in the school bank account. Accounting for such funds 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 funds balances in the District's Comprehensive Annual Financial Report. Schools shall utilize the standard system of accounts developed by the Office of Business & Financial Services as required in Administrative Regulations 3210.1, School Activity Funds, and 3410, System of Accounts.

- B. Each individual school shall initiate and employ efficient and accurate accounting procedures that have the approval of the Superintendent and the Office of Business & Financial Services.

3. Types of Funds

- A. "Restricted" funds are raised for a specific purpose and/or for a specific group. Examples include textbook deposits or sales, lab or activity fees, fundraisers for class or extracurricular activities, or donations for scholarships or other designated purposes.
- B. "Non-restricted" or "Discretionary" funds are raised or received without a specific purpose or group identified. Although the principal has the authority to determine how these funds are spent, they must be used to contribute to the educational experience of students and add to the instructional program and general welfare of the students. Examples include principal's discretionary funds, interest income (non-scholarship), or vending machine revenue.
- C. Staff funded "sunshine" or "hearts and flowers" clubs contain funds contributed by staff or from a designated source (i.e. staff vending machine, donations specific to staff incentives, etc.) and may be used for staff gifts and incentives within Internal Revenue Service (IRS) and District guidelines. Donations given for the benefit of staff must state such in the accompanying donation letter.
- D. "Staff Gifts and Incentives" account is funded by monies raised or received specifically for staff appreciation and may be used for staff gifts and incentives within IRS and District guidelines. Examples of acceptable sources of funds are donations received and designated by the donor for staff appreciation, and profits from vending machines in accordance with guidelines in this manual. Donations received for the benefit of staff must state such in the accompanying donation letter. This fund may not be funded by monies raised by, for, or on behalf of students.

4. Monies Not Included in Student Activity Funds

- A. Monies raised by parent groups or booster groups who establish their own checking account as described in the Booster Groups section of this manual are outside the control of the District and are not included in student activity funds.
- B. Monies raised by student groups for activities not sanctioned, sponsored, or authorized by the District, as described in Administrative Manual 5310, Student Travel Procedures Manual, must not be raised in the name of the individual school or the District. It should be clear to students and their families, District faculty and staff, and the community, that the activity is separate and not associated with the District or the school. The District does not assume responsibility for such activities and will not maintain custody of such funds.

Monies raised for non-sponsored activities must be held in non-District bank accounts, not in student activity fund accounts. District employees coordinating non-sponsored activities shall do so outside the course and scope of their employment with the District, assume all responsibility for funds collected for the activity, and should be fully transparent in the accountability of funds. A trip that is sponsored by an external organization for certain students to Germany, Spain or Washington, D.C. are examples of a non-sponsored activity.

III. SCHOOL LEVEL RESPONSIBILITIES FOR ADMINISTERING FUNDS

1. School Principal

- A. School principals, when they accept appointment as the school administrator, assume full responsibility for all activity funds and accounts under their supervision.
- B. The school principal is fully accountable to the Superintendent for management and oversight of all school funds. This includes, but is not limited to, ensuring that staff is properly trained, a backup for the bookkeeper has been designated and properly trained, all procedures are followed, and an annual financial report (year-end closing reports) is submitted to the appropriate District office.
- C. For more information relative to the annual financial reports, refer to End of Year Processing section of this manual.

2. School Bookkeeper

- A. 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 levels, this responsibility falls to the school secretary or other employee designated by the school principal.
- B. These individuals are given the tasks to ensure that all forms and documentation for student activity transactions are complete and accurate, that they conform to all District procedures as outlined in this manual, and that tasks are completed in a timely manner.

3. Teachers/Activity Advisors

- A. Every teacher, coach, or activity advisor maintaining an account within a school's student activity funds accepts responsibility for administering 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 and by the students for whom the funds were raised.

- B. 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 such forms. It is the teacher/activity advisor's responsibility to review every monthly report they receive and to notify the principal of any discrepancies. They also have the responsibility to turn in money collected to the school bookkeeper daily and turn in requests for reimbursement within 30 days of the end of the event. Failure to submit requests for reimbursement within this time frame may result in non-reimbursement of expenses.
- C. Personnel responsible for financial duties should review policies and procedures at the beginning of each school year.

IV. STUDENT ACTIVITY FUND PROCEDURES

- A. The following policies and procedures are mandatory to ensure that consistent controls and good accountability relative to student activity funds exist among all schools within the District. School principals shall assume full responsibility for compliance with all policies and procedures relating to activity funds and accounts under their supervision.

1. Agents, Solicitors, and Collectors

- A. 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.
- B. Sales representatives may not visit schools and confer with teachers unless approval has first been obtained from the principal.
- C. 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 processed through school accounts.

2. Annual Audit of Records

- A. All student activity funds will be audited periodically, at an undisclosed time, by the District's Internal Audit Department.
- B. The purpose of the audit is to evaluate compliance with applicable laws, regulations, and District policies and procedures; and whether internal controls over student activity funds are operating effectively and efficiently. The school principal is ultimately responsible for all student activity funds transactions.
- C. A Report of Audit Findings will be presented to each audited school's administrator. In accordance with generally accepted government 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.

3. Athletic Gates

- A. The Athletic Gates account is used for tracking deposits of monies received from gates activities.
- B. The Athletic Gates account should include only the following transactions:
 - i. Gate receipt deposits
 - ii. Checks issued for starting change funds
 - iii. Transfers of funds to the Athletics account
- C. Expenditures for purchases related to athletic activities will be from the Athletics account.
- D. Any funds remaining in the Athletic Gates account at year-end should be transferred to the Athletics account.

4. Bank Deposits

- A. Policies
 - i. Teachers/Advisors shall not prepare the bank deposit or transport a deposit to the bank for funds under their responsibility.
 - ii. All funds turned in to the school office will be accompanied by a fully completed Cash Count Slip (AF 3504) and Individual Receipt Log (AF 3512) and must be verified by the school bookkeeper and entered into the point-of-sale system or recorded in the receipt book prior to deposits being taken to the bank.
 - iii. All checks received by the bookkeeper shall be stamped with the restrictive endorsement "For Deposit Only" immediately upon receipt in the office.
 - iv. A single bank deposit may include multiple closeouts from the accounting point-of-sale system.

- v. Bank deposits must be made no less than once per week, or whenever receipts equal or exceed amounts as follows:

High schools	\$2,500
Middle schools	\$1,500
Elementary schools	\$1,000

- vi. Regular deposits are encouraged on the last working day of the week to ensure funds are not left in the school over the weekend.

B. Procedures

- i. Elementary school secretaries must prepare a Bank Deposit Summary – Elem School (AF 3508) form for each bank deposit made.
- ii. When it is time to prepare the bank deposit, all funds for deposit shall be summarized on a Bank Deposit Summary – Elem School or money bag receipt (MS, HS). 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 – Elem School or money bag receipt to the corresponding Cash Count Slips and file this deposit packet in chronological order with other student activity funds accounting records.
- iii. Whenever possible, the person who takes the deposit to the bank should be someone other than the person who prepared the deposit. A copy of the bank deposit receipt containing the date, teller, and amount, 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 school's copy of the deposit slip and/or Bank Deposit Summary – Elem School or Closeout Summary Report and money bag receipt (MS, HS). Any variances should be investigated and documented.
- iv. Attach the bank's deposit receipt to the deposit packet created in step 3.B.2). When entering receipts into the accounting program use the same receipt number shown on the Cash Count Slip, and not the default number the program provides. This keeps the receipts in numerical order and minimizes the different types of receipt numbers in the accounting records.

5. Bank Statements

- A. Bank statements are to be opened or electronically downloaded by the Principal or his/her designee. This person must be someone other than the bookkeeper charged with writing checks and performing the bank reconciliation. Evidence of this procedure must be documented on the Principal's Monthly Checklist (AF 3519).
- B. The person charged with opening/downloading the bank statement should review the bank statement for unusual items and examine all cancelled checks, whether hard copy or electronic, before turning the bank statement over to the bookkeeper for reconciliation.
- C. Bank reconciliations are to be performed monthly, and completed by the 15th of the month following the report period. The accounting software used for student activity funds has a built-in bank reconciliation process that produces a Bank Reconciliation Report for each month.
- D. Notate the adjustment entry number used to record miscellaneous bank debits and credits affecting the checking account on the bank statement next to each item.
- E. Post checks returned due to insufficient funds back to the account into which the original funds were deposited.
- F. Outstanding checks older than six months are considered stale dated and should be voided monthly. The school may elect to follow up on checks meeting pre-determined criteria (i.e. dollar amount, payee, or purpose) before voiding them.
- G. Issuing a stop payment for each stale dated check is not required, as a stop payment is only a temporary block on the ability to cash a check and may be costly. The school may consider the cost benefit of issuing a stop payment for checks of larger dollar amounts.
- H. A police report and fraud claim should be filed for any check reported stolen.
- I. Account statements for District held investments and scholarships are distributed approximately two weeks following the end of each calendar quarter. Sites will reconcile these statements to the activity accounts and record the interest earned.
- J. Bank reconciliations and adjustments must be completed prior to performing the month- or year-end close.
- K. The adjustment journal is signed and dated by both the bookkeeper and the principal or his/her designee.

6. Booster Groups

- A. A booster group (i.e. booster club, parent-teacher association, parent-teacher organization, parent-faculty association, etc.) is an organization formed to support a school, associated club, sports team, or organization. The main functions of a booster group are to develop support for student program(s) and raise funds to supplement other funding. All booster group activities and conduct must be consistent with the philosophy, objectives, policies, and regulations of the District.
- B. Formation of a booster group
- i. Meet with the principal or designated school administrator to discuss the purpose, role and organization of the group, and obtain approval to proceed with organization.
 - ii. If a booster group intends to maintain a checking and/or savings account separate from District accounts the booster group must file, obtain or develop all necessary forms, instructions, policies and guidelines including:
 - 1) A Federal Tax Identification Number.
 - 2) IRS designation as a 501(c)(3), tax exempt organization.
 - 3) Bylaws or a constitution which states the purpose of the group or club, qualifications for membership, officers of the group or club, duties and terms of the officers, time and place of regular meetings and conditions for calling special meetings, method of amending bylaws or constitution, and the effective date.
 - 4) Registration with the Nevada Secretary of State.
 - iii. If booster group funds will be accounted for as part of the District accounts the items in B(ii) above are not required.
 - iv. School administrator should receive a copy of the documents listed in item B(ii) above, and review the bylaws or constitution as it relates to the relationship between the group and the school. These documents should remain on file in the school office.
 - v. Booster groups are responsible for complying with state and federal laws relating to tax exempt organizations.
- C. Relationship with the school
- i. The school administrator or a designee should attend all meetings and must approve any activity of the group that affects the school prior to

commencement of the activity. This person is not a member of the booster group board.

- ii. Booster groups do not have the authority to direct the duties of a school employee or to spend money for the school's benefit without the knowledge and approval of the school administrator (or designee).
- iii. The school administration will apprise the booster group of all school activities related to the purpose of the booster group, and the booster group will apprise the school administration of all booster group activities.
- iv. Individuals who actively coach or direct an activity should serve in an advisory capacity to the booster group and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds.
- v. Booster groups will donate funds, rather than items, to the school, organization, club or team for any equipment, clothing or uniform purchases or facility modification; and the school will procure such items in compliance with the District's strict bidding processes and purchase order guidelines.
- vi. Schools will not transfer funds to Booster groups for payment of invoices, contracted services or other purchases as these should be processed through the school.
- vii. Coaches and/or local school athletic directors may not accept booster group money in recognition of or appreciation for coaching, additional coaches, directing or sponsoring activities unless previously authorized by the human resources department of the District and the school administrator. All such payments must be processed through the District's payroll office and are subject to IRS rules, regulations, and guidelines.
- viii. The school administrator has the authority to dissolve the relationship between the school and the booster group at any time.

D. Booster group meetings

- i. All meetings should be open to the public.
- ii. The school administrator will request a copy of the minutes for each booster group meeting to be kept on file at the school.
- iii. The school administrator (or designee) will request, at least quarterly, financial statements of the booster group itemizing all receipts and expenditures and will keep them on file at the school.

- iv. Expenditures of all athletic booster groups will be itemized as outlined by the athletic director; this will ensure required expenditures are reported in conjunction with gender equity state reporting requirement.
- v. All funds remaining in the treasury of a dissolved booster group must be spent or donated to support the particular program the group was established to support.

E. Accounting

- i. Booster groups must operate within District policies and regulations. Specific policies of interest are:
 - 1) Policy 3280, Gifts, Grants and Donations
 - 2) Policy 3320, Purchasing Procedures
 - 3) Policy 3321, Bids / Quotations and Contracts
- ii. Booster group bank accounts must be established using the group's federal taxpayer identification number (TIN). Except for student activity funds checking or savings accounts, the District's TIN may not be used to establish a bank account for any school or school group.
- iii. Funds should never be co-mingled with personal funds or held in a personal checking or savings account.
- iv. Monies for fees and other charges collected from students/families are not maintained by the booster group but are held within the appropriate student activities fund account.
- v. Only booster group funds collected from donations to the booster group or approved fundraisers may be held by the booster group; all such funds must be processed through the audited booster club books. Each booster group should seek a representative that is well trained in record keeping to act as the treasurer of the organization.
- vi. The Booster Group Registration Form will be submitted to the principal at the start of each school year.
- vii. School administrator will provide input on upcoming events and support needs to the booster group for consideration during development of the group's annual budget. A copy of final budget will be retained by the school administrator.
- viii. Funds held within student activities fund accounts that a booster group requests to have disbursed to the group for inclusion in a separate bank account shall not be refunded to the requesting group until the group has

met the requirements in paragraph B. 2) above and written approval by the Superintendent of the District or his/her designee has been received.

- F. No District employee will be an authorized signer on a separately maintained checking or savings account for a booster group or parent-faculty group unless that individual is an elected officer of said group.
- G. No District employee will collect or disburse funds on behalf of a booster group or parent-faculty group. Booster Group representatives may be on site or arrange another location to conduct transactions as needed.

7. Cash Receipts

A. Policies

i. General

- 1) Monies will be properly safeguarded when the school bookkeeper is not immediately available to verify funds and issue the proper receipt.
- 2) All incoming checks must be made payable to the school. Checks must be stamped with the restrictive endorsement "For Deposit Only" upon receipt by the office.
- 3) Payments for services, products, and reimbursements shall not be made out of cash receipts (cash on hand) under any circumstances.
- 4) Cashing of personal checks from cash receipt funds (cash on hand) is prohibited.
- 5) Periodic cash counts (at unannounced times) shall be performed by the Office of Business & Financial Services to compare cash receipts with cash on hand and to reconcile deposits that have been made.
- 6) Cash should be handled by District employees whenever possible.

ii. Class or activity fees

- 1) Class or activity fees assessed to cover the cost of materials or activities should reflect the actual amount expected to be spent on the materials or activity. The assessed amount may be rounded to the nearest whole dollar but otherwise may not result in a profit.
- 2) When class fees are collected in the classroom, the teacher or activity advisor will utilize the Individual Receipt Log (AF 3512) to

record the source and amount of collected funds. The teacher or advisor will complete the Cash Count Slip (AF 3504), attach a copy of the log, and turn all collected funds in to the school office daily. Money should never be left in a classroom overnight or removed from the school premises.

- 3) If the teacher or activity advisor is not ready to close out the collections (i.e. complete the Cash Count Slip) they should place the Individual Receipt Log and all funds collected in a sealed envelope and turn it in to the school office to be properly safeguarded overnight. The teacher or activity advisor may retrieve the sealed envelope the following day and complete the collection/accountability piece. Collections with the Cash Count Slip must be turned in to the school office for deposit at least weekly.
- iii. Miscellaneous collections. These include monies charged to students/parents in excess of a class or activity fee but that are not generated by a fundraising event. Payment of these charges is voluntary. Examples may include a charge to subsidize an end of year banquet or costs of competition or associated travel.
 - iv. Fundraising or event collections. The difference between fundraising or event (i.e. bake sale) collections and class or activity fees is that the former are conducted to generate a profit. If the event includes funds being turned in by a student, the teacher or activity advisor will utilize the Individual Receipt Log (AF 3512) to record the funds collected and the students from whom they were received. The log will be forwarded to the school office with the cash and Cash Count Slip (AF 3504) for secure storage overnight. Collections must be turned in to the school office for deposit at least weekly.
 - v. Event ticket sales. All tickets sold for any type of game or school event must be controlled and reconciled. To accomplish this, all tickets will be preprinted with sequential ticket numbers and each ticket number will be unique. Multiple ticket rolls may be utilized for the same or different events, as long as the ticket numbers for each roll are unique. A Ticket Sales Report (AF 3523) must be prepared for the event comparing the total number of tickets sold to the cash collected. The original Ticket Sales Report must be turned in to the school bookkeeper with all unsold tickets and sale proceeds.
 - vi. School office
 - 1) Cash received in the office should be verified at the time it is received; the Cash Count Slip (AF 3504) should be signed and dated; and the cash should be properly stored and safeguarded.

- 2) Cash registers or a system-compatible point-of-sale system shall be used at all secondary schools to record all receipts or funds collected. At these locations a receipt must be provided to anyone paying for student activity funds items. The cash register should have keys that are pre-coded with the specific account into which the funds are to be deposited. Cash Count Slips are not required for individual sales.
- 3) Duplicate, (triplicate for uniform sales) sequentially pre-numbered receipts must be used at all elementary schools to record all receipts. Information to be included on the receipt is: date, received from, amount, purpose of funds, account to be credited, and receiver's signature. The receipt is prepared and the original copy provided to the individual turning in monies as soon as possible; one copy remains intact in the receipt book. The receipt book number is recorded on the Cash Count Slip that accompanies the funds to provide a proper audit trail.
- 4) Collections received in the school office from teachers, activity advisors, activity groups, etc. for deposit:
 - a) Must be accompanied by a fully completed Cash Count Slip and Individual Receipt Log (AF 3512) when collections must be accounted for by student.
 - b) The total amount recorded on the Cash Count Slip must equal the total amount of checks, currency, and coin that are turned in, and the total amount on the supporting documentation.
 - c) The depositor will retain one copy of the Cash Count Slip for his/her records.
 - d) Monies will be deposited in accordance with established deposit requirements. Money will not be left in the school over weekends or holidays. Money left in the school must be properly safeguarded in the central office.

B. Procedures

- i. A fully completed Cash Count Slip (AF 3504), signed and dated by the person turning in the funds, must accompany all funds turned in to the office.
- ii. The office staff member receiving the funds should count the funds in the presence of the depositor and verify that the funds equal what has been recorded on the Cash Count Slip. The office staff member will then sign

and date the Cash Count Slip evidencing that s/he has performed this verification. If the depositor is not available at the time the funds are counted/verified the office staff member counting the funds should have a second person present to verify the count.

- iii. The office staff member at elementary schools that collects funds at the classroom level 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 duplicate copy of the receipt remains intact in the receipt book.
- iv. Middle schools that collect funds in the office and all high schools will receipt all funds in the District-approved point-of-sale register system. Care should be taken to accurately reflect the method of payment (cash/checks/credit card) to aid in reconciliation and deposit preparation.
- v. Void receipts or receipt correction transactions must be recorded for elementary schools. Void receipt copies should remain intact with the reason of the void and an approving signature on the face of the receipt. Middle and high schools that record negative receipts in the point-of-sale system for corrections or refunds must have supporting documentation and administrator approval for all transactions.

8. Change Funds

- A. Change funds are used to make change when a purchaser presents more than the exact amount of cash needed for a purchase. They are different from petty cash in that they may not be used for purchases or reimbursements and the dollar amount of a change fund does not fluctuate. Change funds may be short term (i.e. drama ticket or prom ticket sales) or long-term (i.e. office, student store, clothing/uniforms, or athletics).
- B. Change funds are an asset to the school and are recorded in the school's general ledger. Schools having multiple change funds at one time may account for them in the general ledger by:
 - i. Establishing a separate general ledger change fund account for each activity, or
 - ii. Recording all change fund transactions in a single change fund account and maintaining a subsidiary ledger independent of the accounting program with the detailed composition of the account.
- C. To establish a change fund the activity advisor completes a Check Authorization (AF 3506) form and submits to the school bookkeeper. The bookkeeper enters a cash transfer using check mode and issues a check from the student activity funds checking account to a designated individual. The designated individual will

cash the check for various denominations of currency/change and safeguard the funds until the commencement of the event

- D. Funds being received from, or issued to, student activity groups should be verified by both parties at the time of the exchange and documented on a Cash Count Slip (AF 3504). The signed Cash Count Slip will be attached to the Check Authorization Form (AF 3506).
- E. The Gatekeeper Quick Reference Guide in Section VII of this manual will be provided to each gatekeeper when change funds are signed out.
- F. Change funds must be properly safeguarded when in use and turned in to the bookkeeper for safeguarding when not in use.
- G. Following the event, funds in an amount equal to the amount of the original change fund are counted and deposited in full, separate from revenues received from the event, using a Cash Count Slip.
- H. The amount of money in a change fund should be sufficient to meet the needs of the school and activity without exposing funds to undue risk. The following limits should be sufficient to accomplish this but may be augmented during peak times if needed:
 - i. \$100 per cash drawer for the office.
 - ii. \$250 per cash drawer for events at middle schools or options schools.
 - iii. \$500 per cash drawer for events at high schools.
- I. Long-term change funds should be counted by two individuals at the start and completion of each event and at least monthly when not in regular use. The count of the change fund should be documented on a Cash Count Slip and notated on the Principal's Monthly Checklist, and the Cash Count Slip filed with the change fund.
- J. Hand written changes to amounts recorded on the Cash Count Slip will be initialed by both individuals signing the slip.
- K. All change funds must be closed at the end of the school year and funds deposited in the bank.

9. Checking, Saving, and Investment Accounts

- A. Each school is allowed only one checking account. The establishment of or changes to a checking account requires prior written approval of the Controller of the WUSD Office of Business & Financial Services. To change financial institutions or signatories on an account the principal must send a request to the Controller. Include the name of your current financial institution, the name of

the new financial institution (if opening an account), and the names and position titles of all authorized signers. If your request is approved you will receive an authorization letter to take to the financial institution to open an account or make changes.

- B. Checking accounts that provide for on-line review of posted transactions are recommended for all schools.
- C. Account signatories should include the principal, a second administrator and two clerical staff.
- D. All checks must contain two signatures and should be ordered with two signature lines.
- E. Checks, including spoiled, voided, and unused checks, must be properly accounted for, controlled and safeguarded.
- F. Accounts that are no longer needed should be closed as soon as all activity has ceased, but not later than 180 days after the issue date of the last outstanding check. The school may contact the payee of any outstanding check and notify them of the intent to close the account to encourage the payee to present the check for payment and reduce the amount of any fees the site may incur.
 - i. Writing a check to decrease the account balance to zero does not close the account. An account signer must go in to the branch or send a letter to the bank to process the closure. Your bank may have different requirements so check with them.
- G. Administrative Regulation 3211, Investments, 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." If the school uses an interest bearing checking account the balance may exceed this limit up to the FDIC, FSLIC, or NCUSIF insured amount. Office of Business & Financial Services staff shall review the monthly school financial reports and report any balances exceeding the limit to the Chief Financial Officer (CFO). CFO, or his/her designee, will advise the principal of the requirements of this policy.
- H. Investments of student activity funds may be made by:
 - i. Establishing an investment account with the WCSD Office of Business & Financial Services. 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.
 - ii. Establishing an account with institutions approved by the Controller of the WCSD Office of Business & Financial Services. These are limited to:

- 1) Certificates of Deposit (CD's) with commercial banks insured by the FDIC;
 - 2) Certificates of Deposit (CD's) with savings and loan associations insured by FSLIC;
 - 3) District investment through the transfers fund (Expendable Trust Fund);
 - 4) Savings account (limit one per school) at a commercial bank insured by the FDIC, a credit union insured by NCUSIF, or a savings and loan association insured by FSLIC;
 - 5) Interest bearing checking accounts; or
 - 6) Money market accounts.
- I. Investment accounts, including scholarship funds, shall not have check-writing privileges.

10. Custody and Integrity of Funds and Accounting Records

- A. 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 procedures.
- B. 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.
- C. 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. Submit a work order to the District Information Technology Department to request installation as needed.

11. Deficit Spending

- A. Deficit spending is not an approved accounting procedure at any time. Student activity funds account advisors must request a transfer of funds from a discretionary account (i.e. the principal's fund) prior to expending any funds that would result in a deficit balance.
- B. Funds may not be transferred to another school account without the approval of the principal or his/her designee as evidenced on the Transfer Authorization Form (AF 3524).

12. Definitions

- A. Bookkeeper – staff member who has primary responsibility for performing financial accounting functions associated with student activity funds.
- B. Cash – currency, coin, and checks.
- C. Gatekeeper/Ticket taker – Person(s) responsible for collecting funds and distributing tickets for admission at an event.
- D. Inactive or retired account – activity account with no activity for an entire school year. Inactive or retired account numbers may be given a new name and the account number reused.
- E. Instructional materials – any District purchased materials in a given content area used for instructional purposes.
- F. Waiver, funded – waiver of student fees that will be paid by another source such as Children in Transition (CIT).
- G. Waiver, hardship – waiver of student fees based on inability to pay. Fees are not expected to be paid by another source and may be paid by funds set aside at the school level.

13. Disbursements

- A. Policies
 - i. Disbursements made directly from cash collections are prohibited.
 - ii. Disbursements to individuals' personal or business credit card companies are prohibited.
 - iii. Payments for reimbursement of expenses may not be made in advance of the expense occurring.
 - iv. Request for reimbursement, with original receipts or invoices, must be submitted within 30 days of the purchase. Failure to submit a request for reimbursement within the prescribed timeframe may result in non-reimbursement of expenses.
 - v. Requests for reimbursement less than the site established minimum amount may be held by the bookkeeper for processing with future requests when the total amount exceeds the established minimum amount. Requests will be signed and dated with the date received prior to placing in a pending file. All reimbursements being held under this section will be processed by the end of the school year regardless of whether the check amount exceeds the minimum established amount.

- vi. All disbursements must be authorized by a properly completed and approved Check Authorization (AF 3506), Pcard Request (AF 3516), or School Purchase Order (AF 3520). Pre-signing of these forms is not allowed and forms must contain original signatures.
- vii. An original itemized receipt, invoice, or packing slip that includes the item, quantity, unit cost and extended cost for each item received must be attached to the Check Authorization Form, Pcard Request, or School Purchase Order to provide detailed support as to the purpose and legitimacy of the disbursement. A credit card receipt (with total cost only) or vendor statement does not provide the detail required to support a purchase.
- viii. A minimum of three different individuals are to be involved in every disbursement. This will be evidenced on the transaction documentation as follows:
 - 1) The Check Authorization must contain approval signatures of each activity fund advisor whose funds are being expended, and the principal or his/her designee. In addition, the person who prepared the check will sign on the indicated line of the Check Authorization. No one person may sign as an approver in more than one spot (i.e. the principal may not sign as an advisor and as the principal).
 - 2) Each check must contain two legal signatures; neither of whom have signed as an activity advisor on the Check Authorization.
 - 3) A person to whom a check is made payable may not be an approver/signer on the Check Authorization or said check.
 - 4) To provide proper segregation of duties, the individual responsible for performing the monthly bank reconciliation is discouraged from having signatory authority on student activity funds checks.
 - 5) In rare instances when an approver is not physically available for signature an email authorization is acceptable. The email must be attached to the Check Authorization as evidence of the approval.
- ix. Signature stamps are not an acceptable means of signing checks.
- x. Pre-signing of blank checks is prohibited.
- xi. Checks shall not be made payable to "Cash", "School", "Petty Cash", or a financial institution.
- xii. 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 accounting system to maintain an audit record of all check numbers. These checks are filed with the fiscal years' accounting records.

B. Payment to individual or business for services rendered

- i. Non-District persons brought on to District property for the purpose of performing a service must be properly screened and qualified in accordance with procedures established by the WCSD Office of Business & Financial Services (Independent Contractors) or the WCSD Volunteer Services Office.
- ii. Payment to an individual or business for services rendered may not be made directly from student activity funds. Payment must be processed in one of the following ways:
 - 1) Payments for active District employees must be processed through the District's payroll office. Such payments are submitted on a Student Activities Timesheet (PAY-F004) and accompanied by a student activity funds check for the amount of payment.
 - 2) Payments to non-District persons or businesses must be paid in accordance with procedures established by the Office of Business & Financial Services. Sufficient time should be allowed to ensure approval of the Independent Contractor Agreement through the Purchasing Department prior to the start of services. See AP-F006 Independent Contractor Agreement.

C. Cash distributions to individuals

- i. Cash disbursed to individuals for refunds, meal money, etc., must be documented on a Cash-Gift Card Signature Form (AF 3505). A Check Authorization (AF 3506) must be prepared for the total amount of refunds to be distributed and a check issued to the person distributing the cash funds.
- ii. After all payments have been made, any undistributed cash is deposited to the originating account and the cash receipt number recorded on the Check Authorization. The Cash-Gift Card Signature Form, along with the Check Authorization, is filed with student activity funds accounting records.

14. Donations

- A. A donation letter should accompany any donation received and include the donor's expectations for the use of the funds. The donation letter is attached to each transaction associated with the funds (deposit, transfer, purchase, etc.) as supporting documentation for the transaction. Additionally it is recommended

that a copy of the letter be placed in a "Donation Letters" file and kept in accordance with prescribed document retention requirements.

- B. Donations of \$10,000 or more must be forwarded to the WCSD Grants Department using a WCSD Deposit Transmittal Form (available from the Office of Business & Financial Services) for deposit into a gifts and donations account at the District level. A copy of the donation letter will be forwarded with the check.
- C. At high schools and middle schools donations less than \$10,000 that are restricted for use by a specified class or group, or for a specified purpose may be deposited directly in the corresponding student activity funds account. Donations not designated for a specific use will be deposited in the "Donations" account and then transferred to the student activity funds account corresponding to the principal-approved use of the funds.
- D. At elementary schools donations less than \$10,000 will be deposited into a donations account established for the donation. Expenditures of donated funds are recorded to the donation account to which they apply.

15. End of Month Processing

A. Policies

- i. All accounting transactions must be timely recorded in the District-approved accounting system. Accounting records shall not be in arrears more than two weeks.
- ii. Within 30 days following each month-end, and prior to submission to the Office of Business & Financial Services, a monthly Account Analysis Report - Detail, the Bank Reconciliation Report, and the bank statement, are to be provided to the school principal for review. This review is documented on the Principal's Monthly Checklist ([AF 3519](#)). The school principal will maintain a file of the Principal's Monthly Checklists for a consecutive two-year period.
- iii. By the end of each month, for the immediately preceding month, every school must submit electronically the following reports to the Office of Business & Financial Services:
 - 1) Principal's Monthly Checklist, signed and dated;
 - 2) Copy of signed and dated bank reconciliation report for ALL bank accounts including District held investment and scholarship accounts, and adjustment journal; and
 - 3) Copy of each monthly bank statement for ALL accounts including quarterly District held investment and scholarship accounts.

- iv. Account Analysis - Detail Reports or Encumbrance Reports are to be produced monthly and provided to the respective teacher, activity account advisor, or coach for his/her review.
 - v. Financial statements for student activity funds and specific activity accounts will be made available to parents and members of the community upon request.
- B. Procedures. The following procedures should be completed as part of each month-end close:
- i. Point-of-sale system users
 - 1) Ensure all money received during the month is receipted in point-of-sale system using a date on or before the last day of the month.
 - 2) Perform a point-of-sale system final closeout dated on the last day of the month.
 - 3) Import the final point-of-sale system closeout for the month into Bank Deposit Entry, and update the bank deposit journal using a posting date of the last day of the month.
 - ii. Prepare a bank deposit slip and deposit the funds in the bank before the close of the bank's business day on the last day of the month.
 - iii. If the balance in the checking account exceeds \$100,000, and the checking account is non-interest bearing, prepare a transfer or check for the excess amount and deposit in a savings/investment account or with the Office of Business & Financial Services on the last day of the month.
 - iv. Ensure all checks issued/written during the month are entered and the computer check journal is complete.
 - v. Review the outstanding check list from the prior month's bank reconciliation for checks more than six months old, check the current month bank statement to verify they have not cleared, and void the checks with the month end date.
 - vi. Ensure all manual/void checks processed during the month are entered and the manual/void check journal is complete.
 - vii. Review the Athletic Transportation, Athletic Impact Fee, and Golf Fee accounts and process a check by October 1 (fall sports), December 1 (winter sports), and March 1 (spring sports) to the Office of Business & Financial Services for all remittance amounts due.

- viii. Review the Summer School account and process a check to the Office of Business & Financial Services weekly for all amounts in this account.
- ix. Record all student activity funds purchasing card (pcard) transactions either as a manual check or an adjustment.
- x. Record all monthly adjustments from all bank statements such as interest earnings, NSF checks, NSF fees, miscellaneous bank charges, scrip rebates and correcting entries. Note the adjustment numbers next to the transactions on the bank statement. Sign and date the adjustment journal.
- xi. Run a Trial Balance Report and review for DEFICIT balances (appear in the debit column of the report) and closed or inactive accounts. Prepare a Transfer Authorization (AF 3524) form for all accounts with a deficit balance to zero out the deficit balances. After the principal has approved the request enter and update the transfer journal using the month end date.
- xii. Process the bank reconciliation for each cash account (i.e. checking, saving, money market, certificates of deposit, WCSD Investment Fund, and WCSD Private Purpose Scholarship Trust Fund) using the last day of the calendar month as the ending bank statement date and print the bank reconciliation. Do not perform a bank reconciliation for change fund or petty cash accounts.
- xiii. Compile the Principal's Monthly Checklist (AF 3519), bank reconciliations for ALL bank accounts and a copy of bank statement for ALL accounts and send electronically (pdf format) to the Office of Business & Financial Services by the end of the month following the closed month (i.e. March close is due by April 30).

16. End of Year Processing

- A. The information in the end of year reports should be accurate and complete as it is included in the District's Comprehensive Annual Financial Report that is published and submitted to external regulatory agencies and other users.
- B. Procedure
 - i. Complete END OF MONTH PROCEDURES, steps 1) – 12).
 - ii. Print an Account Analysis Report – Summary using the dates 07/01/xx – 06/30/xx.
 - iii. Compile the following reports and submit the reports electronically (pdf format) to the Office of Business & Financial Services by July 31st:

- 1) Principal's Monthly Checklist, complete, signed and dated
 - 2) Account Analysis Report – Summary for July 1 – June 30
 - 3) Bank reconciliations for ALL bank accounts for the month ended June 30
 - 4) Bank statement for each account
- iv. Contact the Office of Business & Financial Services to have them archive your current year school data file to the server before you complete the year end processes in both the accounting software and point-of-sale system. The Office of Business & Financial Services staff will confirm via email that your current fiscal year data files are archived to the server and you may complete the year end processes.

17. Event Tickets

- A. Pre-numbered tickets will be used at all events that charge an entry fee.
- B. All ticket numbers must be accounted for using the Ticket Sales Report (AF 3523).
- C. Unused ticket rolls and logs are secured in the bookkeeper's office or school safe. When more than 1 ticket roll is used by a site the ticket rolls must contain unique ticket numbers. The school bookkeeper will keep a separate Event Tickets Log (AF 3510) for each ticket roll to ensure that no ticket numbers are missing or unaccounted for.
- D. Ticket rolls are checked out for individual events by the school administrator, or designee (example: the athletic director for sports events), with responsibility for the event. The bookkeeper will record the beginning ticket number on both the Event Tickets Log and the Ticket Sales Report. The administrator signs the Event Tickets Log at the time of check out.
- E. The Gatekeeper Quick Reference Guide in Section VII of this manual will be provided to each gatekeeper when ticket rolls are signed out.
- F. At the close of ticket sales cash on hand is counted and verified by two people, recorded on the Ticket Sales Report, and evidenced by their signatures. The remainder of the Ticket Sales Report is completed by the ticket takers, to include the first unused ticket number(s), the number of passes given out for the event, and the cash received. The value of tickets sold is calculated and compared to the actual amount received from ticket sales. Any discrepancies between the amounts which should have been collected (based on ticket sales) and the amount that was collected are noted, researched and documented.

- G. After each event, the unsold tickets, Ticket Sales Report, Cash Count Slip (AF 3504), and money collected are given to the bookkeeper or deposited in the safe drop box if the bookkeeper is not available. The bookkeeper reconciles the number of tickets sold per the Ticket Sales Report, the tickets used per the Event Tickets Log, and cash received per the Cash Count Slip; and compares the first unused ticket number as stated on the Ticket Sales Report to the first ticket number on the unused ticket roll. Any discrepancies are noted, researched and documented.
- H. Refer to Gatekeeper/Ticket Taker Quick Reference Guide for detailed instructions.

18. Fees, Facility Rental (Use)

- A. In accordance with WCSD Board Policy 7120, Community use of School Buildings and Facilities, and WCSD Administrative Regulation 7120, Community Use of School Facilities, the school principal may grant the use of school facilities for worthwhile purposes by non-school organizations.
- B. All organizations requesting permission to use District facilities must complete Facility Use Form FM-F001, acknowledge the associated Terms and Conditions, and submit proof of insurance as required. Organizations granted permission to use a District building or facility agree to the proper care and use of the property and may be subject to facility rental fees.
- C. Facility rental (use) fees are collected at the time the application, proof of required filings, and proof of insurance are submitted to the site administrator. These documents and fees are sent to the District Housekeeping Department. Quarterly, the Housekeeping Department will verify rental fees and custodial costs, and calculate amounts to be remitted to the school and retained by the District. Check requests are sent to the Office of Business & Financial Services for processing payments to the schools.
- D. Funds received from the Office of Business & Financial Services are deposited in the "School Maintenance" account and are restricted for expenditures for facility maintenance or equipment maintenance/repair/replacement.

19. Fees, Student

- A. A fee is a monetary charge assessed to students for mandatory school or classroom activities or supplies. The fee must not exceed the actual cost of the activity, supplies used, or product received (rounded up to the nearest dollar).
- B. Fees may not be used to generate a profit and should be fully expended on behalf of the students paying the fee. Examples include school uniforms, planners, ID badges, class trips, athletic spirit packs, lab fees, classroom fees, etc.

- C. Fees may not be transferred to other student activity accounts for use on other than the intended purpose of the fee without express written approval from the Office of Business and Financial Services.
- D. Accounts whose income is from student fees should not have an ending balance at the end of the school year in excess of \$100. Accounts with an ending balance above \$100 should modify fee assessments (decrease) so the balance at the end of the school year is at least ten percent lower than the balance at the start of the same school year, until the ending balance is in compliance.
- E. All classroom or activity fees must be approved by the principal on Approval of Class Fees (AF 3502) prior to being assessed.
- F. Any request to collect monies at the same time as, but in addition to, student fees must be identified on Approval of Class Fees as to the amount and intended use, and disclosed to the student and parent/guardian at the time of the request for fees. Payment of these additional monies are voluntary, and all collections must be accounted for in a separate activity funds account identified as to the purpose.
- G. Athletic fees
 - i. Per the Student Athletics Manual, student athletes at high schools and middle schools are required to pay an athletic transportation fee, an athletic impact fee, an athletic trainer fee, and a golf (when applicable) fee. These fees are annual, regardless of the number of sports a student may participate in, to partially offset the costs of athletic activities. No school is exempt from collecting and remitting all fees to the Office of Business & Financial Services.
 - ii. Fees are collected by the school and deposited into the appropriate athletic fees activity accounts. After the team roster is finalized, students not making the team may request a refund or credit of athletic fees paid.
 - iii. Fees collected are sent to the Office of Business & Financial Services by Sep 15 for fall sports, Dec 15 for winter sports, and Mar 15 for spring sports. Unclaimed fees (i.e. students who did not make the team and did not request a refund) remaining at the end of the school year must be remitted to the District by Jun 1st so the ending balance in these accounts is zero.
 - iv. Transportation fees are intended to cover District transportation services only, not services purchased from outside vendors.

H. Club/Activity fees

- i. Club/Activity fees must be approved by the principal on Approval of Class Fees (AF 3502) prior to being assessed.
- ii. 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. Fees charged must be consistent with the actual cost of the uniforms or equipment and not result in profit.
- iii. Uniforms or equipment purchased through a fundraiser in the name of, or on behalf of, a specific activity group, become the property of the school activity group, and can only be gifted or donated with the approval of the school principal.

I. Instructional fees and lab fees

- i. Instructional and lab fees must be approved by the principal on Approval of Class Fees (AF 3502) prior to being assessed.
- ii. Schools may 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 school office.
- iii. 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 school's student activity funds account from which the purchase was made. In the instance of items purchased with District-budgeted funds, the fees will be remitted to the Office of Business & Financial Services to be recorded as a reimbursement of budgeted expenditures for the appropriate school and account. (Refer to Administrative Regulation 3250, Fees and Deposits.)

20. Fixed Assets (School / District Property)

- A. A fixed asset is a tangible piece of property or equipment that is not expected to be consumed or converted into cash within one year from the time of purchase. These assets are tagged with a District fixed asset ID tag to identify them as District property and aid in tracking, inventorying, maintaining or replacing them.
- B. Based on cost or item criteria, fixed assets are grouped into three categories:
 - i. Capital asset: Equipment, furniture, or construction with a unit purchase price or donated value of \$5,000 or more. Costs to ship or install an asset, and other costs needed to get the asset in working condition are included in the cost of the asset.

- ii. Item of value asset: Equipment, furniture, or construction with a unit purchase price or donated value between \$1000.00 and \$4,999.99, inclusive. Costs to ship or install an asset, and other costs needed to get the asset in working condition are included in the cost of the asset.
 - iii. Technology related assets less than \$1,000:
 - 1) Assets including, but not limited to, projectors, iPads, tablets, notebooks, and computers with a unit purchase price less than \$1,000.
 - 2) Printers with a unit purchase price less than \$1,000 that are to be networked.
- C. Purchase of fixed assets
- i. Assets meeting the criteria in section B above must be purchased through regular District purchasing procedures – with a purchase order. If the items are to be paid for with student activity funds the school will submit a check to the Office of Business & Financial Services for deposit into the school's account from which the purchase will be made, and enter the purchase requisition.
 - ii. In the event an asset that requires a District fixed asset ID tag is incorrectly purchased directly from the student activity funds account the school must submit a copy of the invoice to the District's Property Control section to receive a fixed asset ID tag.
- D. Other fixed assets that do not meet the above requirements for a District asset ID tag but which have a high potential for loss or theft because of its attractiveness should be tagged with a school ID tag, documented on an Asset Inventory (AF 3503) sheet, and inventoried at least annually. Items in this category include, but are not limited to, TVs, VCRs, iPods, Kindles, etc. Invoices for the purchase of these assets should be maintained with the Asset Inventory sheet as long as the assets listed on the invoice are in use.
- E. If an employee is authorized to take District property home for personal or work use (for example: lap top computers, typewriters, video cameras, etc.) they MUST complete and sign an Equipment Use Log (AF 3509). This procedure applies to all District equipment including that purchased using student activity funds. The Equipment Use Log is maintained by the school office for the duration of time equipment is assigned to the employee. The Equipment Use Log should be updated at least annually.
- F. Property purchased with District, Grant, or Student Activities Funds, or obtained by gift or donation, belongs to the school or department acquiring the assets.

Such property does not belong to an individual teacher or staff member and does not travel to another district location if a change in duty location occurs.

21. Fundraising Activities

- A. A fundraising activity is any activity involving the participation of a student body or a school recognized group, undertaken for the purpose of deriving funds for the benefit or use of a school or a school sponsored group.
- B. The school principal is responsible for all 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.
- C. Only fundraising activities approved by the principal, or his/her designee, as evidenced by his/her approval on Fundraiser Request and Profit Analysis (AF 3511), may be conducted. The top portion of the form must be completed by the activity advisor when the form is submitted to the principal for approval to conduct the fundraiser. The bottom portion of the form must be completed in full upon completion of the fundraiser.
- D. No fundraising activity is authorized to be held during the instructional hours of the day without the approval of the principal.
- E. All food items sold to students on the school campus during the school day must meet the Smart Snacks Nutrition Standards as specified in the Washoe County School District's Student Wellness Policy.
- F. 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, door-to-door fundraisers are to be kept to a minimum.
- G. 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.
- H. Specific approval by the principal is required for school participation in fundraising projects for civic, cultural, charitable, and other nonprofit organizations (non-school related) such as fire/disaster victims or students/families in need.

- I. Profits from fundraisers may be carried over to subsequent years when the approval to accumulate funds for a designated purpose exists. For this reason fundraiser transactions should be tracked through the fundraiser account.
- J. Raffles of cash (i.e. 50/50 fundraiser) or merchandise where all participants have an equal chance of winning are allowed. In instances where the prize is \$600 or more the winner must provide his/her tax information by completing Internal Revenue Service (IRS) form W-9. The current version of the form should be retrieved from the IRS web site at www.irs.gov. The W-9 is forwarded to the Office of Business & Financial Services as soon as available for federal tax reporting to the IRS and to the individual at calendar year end.
- K. Raffle prizes should be physically present at the time of the raffle or represented by a certificate that identifies the gift, the rights of the recipient, and any special terms the recipient must agree to (i.e. an expiration date).
- L. Crowdfunding (third party fundraising) is the practice of funding a project or venture by raising many small donations of money from a large number of people, typically via the internet. It may be used to fundraise for a wide variety of projects initiated by faculty, staff and administrators of WCSD. Examples include GoFundMe, Donor's Choose, ActiveWorks, and CrowdRise.
 - i. Crowdfunders must be employees of the District to raise funds in the school/District name.
 - ii. All crowdfunding campaigns must support educational or instructional-based initiatives.
 - iii. Crowdfunding campaigns must be approved in advance using Fundraiser Request and Profit Analysis (AF 3511). Requests up to \$5,000 may be approved by the Principal; requests above \$5,000 must be approved by the Principal and Area Superintendent.
 - iv. Crowdfunding campaigns are limited to two campaigns per teacher per school year.
 - v. Each crowdfunding project must be established in the school's name and maintained by the office; only the Secretary and Principal should have the passwords to the account.
 - vi. At least monthly, raised monies will be withdrawn/dispensed from the account and deposited directly into the school's checking account, crediting the corresponding fundraising account. Accepting donations whether online via credit card, or checks, or settling funds into personal bank accounts is not permitted.

- vii. Use the fundraising site features to send notices to the donors; their donations may be tax deductible.
 - viii. In SchoolBooks, establish a fundraising GL account (GL 40-20-####) specifically for each fundraising project. All revenues and expenditures for each fundraising project must be processed through a separate fundraising account.
 - ix. Monies raised by a project are restricted to the purpose established for the fundraising and the funds may only be used for that purpose, even if you do not make your fundraising goal.
 - x. Download/Print a report monthly from the third party fundraising site listing all transactions for the period and reconcile this report against the funds withdrawn and deposited into the activity fund.
 - xi. Fundraising sites normally deduct a flat or percentage fee plus a processing fee to cover the credit card processing from each donation received.
- M. Information to parents regarding fundraising activities should include what the proceeds will be used for. All or a portion of the proceeds may be used for staff gifts and incentives only if this intended use, and the amount (dollars or percentage of proceeds) is specified in the information conveyed to the students and families at the outset of the fundraiser.

22. Gifts/Incentives, Prizes and Awards

A. Employees

- i. Cash or cash equivalent gifts/incentives, prizes or awards provided by or on behalf of, the employer to an employee are highly discouraged due to potential tax implications.
- ii. Gifts/incentives, prizes or awards for employees that are purchased with student activity funds monies may be purchased only from the "Staff Gifts and Incentives" account.
- iii. Any gift/incentive, prize or award that is taxable to an employee must be reported to the Office of Business & Financial Services for inclusion in the employee's gross wages. These include, but are not limited to:
 - 1) Gift/incentive in the form of cash, regardless of dollar amount.
 - 2) Gift card/certificate, regardless of dollar amount.
 - 3) Gift card/certificate, regardless of dollar amount, that has a cash redemption value.

- 4) Gift card/certificate, regardless of dollar amount, that may be redeemed for "general merchandise".
 - 5) Non-cash gift/incentive with a value of \$100 or more.
 - 6) Award to an employee, whether cash or non-cash, unless it is a qualifying de minimis fringe benefit.
 - 7) Non-cash prizes won at an employer sponsored event (i.e. only employees are eligible to participate) that do not meet the criteria of de minimis.
- iv. Non-cash gifts/incentives provided by the employer to an employee that meet the criteria for "de minimis fringe benefits" are not generally taxable to the employee. In general, a de minimis benefit is "one for which, considering its value and the frequency with which it is to be provided, is so small as to make accounting for it unreasonable or impractical." De minimis benefits may not exceed \$100 per person, per calendar year. Examples of de minimis benefits include:
- 1) Flowers, fruit, books, etc., provided under special circumstances
 - 2) Occasional snacks, coffee, etc.
 - 3) Holiday gifts, meals
 - 4) Occasional personal use of a District photocopier
 - 5) Certificate that allows an employee to receive a specific item of personal property that meets the above definition of de minimis.
- v. Gift cards/certificates or merchandise purchased for employees using monies accounted for in the student activity funds accounts that are not directed by the employer (i.e. principal) are generally not taxable to the employee. Examples include:
- 1) A student group purchasing gift cards for teachers during teacher appreciation week, or
 - 2) Flowers or cards for staff birthdays, get well or sympathy purchased from a staff funded "Sunshine" or "Hearts and Flowers" account.
 - 3) Gifts to any employee under this paragraph that total \$600 or more in any calendar year are reportable to the IRS via a 1099 Misc. Sites will have the employee complete a form W-9 and forward it and the information of the gift(s) to the Office of Business &

Financial Services who will issue the form 1099 Misc for the applicable tax year.

- vi. Prizes won by an employee in a raffle/drawing that is open to anyone regardless of employment status with the District, and where each entrant has an equal chance of winning, are subject to IRS 1099 Misc reporting if the prize is \$600 or more.

B. Non-employees

- i. Gift cards/certificates/merchandise may not be used to compensate a person (i.e. coach, adjudicator, or artist) for services rendered.
- ii. Activity funds may not be used to purchase gifts for volunteers if the source of the funds are restricted for a specific use (i.e. student fees, RSVP, or fundraisers).
- iii. Gift cards/certificates/merchandise, prizes or awards given to someone other than a District employee are subject to IRS reporting requirements when the cumulative value is \$600 or more in any calendar year. Recipients reaching the \$600 threshold must complete an IRS form W-9 and the site must forward the W-9 and information regarding the item(s) and its value to the Office of Business & Financial Services. The Office of Business & Financial Services will issue an IRS form 1099 Misc for the applicable tax year.

C. All gift cards/certificates must be documented and signed for on a Cash-Gift Card Signature Form (AF 3505). It is recommended that you keep a copy of the signed sheets within easy reach for future reference.

D. To purchase gift cards/certificates for distribution prepare a Check Authorization (AF 3506) for the total amount of gift cards/certificates to be purchased. Upon receipt of the cards/certificates prepare a Cash-Gift Card Signature Form listing each gift card/certificate number (or other identifier) and its amount. As the cards/certificates are given out, obtain and record the recipient's information on the Cash-Gift Card Signature Form. Attach completed Cash-Gift Card Signature Form to the corresponding Check Authorization.

23. Grant Funds

- A. Grant funds are monies given for a specific use according to the instructions of the grantor. In addition, there are typically requirements associated with the funds such as: time period for use, how to request budget transfers, fiscal reporting, or evaluation reporting.
- B. All grant funds not deposited with the Office of Business & Financial Services, regardless of source, must be deposited in the school's student activity funds

accounts. Like all other funds deposited with the school, these grant monies are subject to all policies and procedures described in this manual.

- C. If any grant funds meet ALL of the following criteria, the grant may be written and administered (funds and accounting records) by the school:
- i. The grant is less than \$10,000.
 - ii. The grant does not involve payment of salaries and benefits or payments to independent contractors (all tax reporting is done at the District level).
 - iii. 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).
 - iv. The grant does not involve the purchase of network connectivity, or related items or services (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).
 - v. The grant does not involve items which require a District inventory tag (this item does not apply to Fund 72, Foundations).
 - vi. The source of funding is a private source (individual, foundation, trust, etc.) and not a public source (local, state, or federal government agency).
- D. If any ONE of the above criteria does NOT apply to grant funds, such monies must be deposited with the Office of Business & Financial Services and accounted for following Office of Business & Financial Services procedures. Forward grantor's check to the Grants Department who will record the information and then forward to the Office of Business & Financial Services for deposit.

24. Mileage

- A. District employees renting an automobile for student activity purposes may charge fuel costs to a site pcard or be reimbursed for these expenses. Mileage reimbursement is not applicable for rental vehicles.
- B. District employees who use a personally owned vehicle to travel to other sites for student activity business may claim mileage reimbursement.
- C. NRS 281.160 directs the rate of mileage reimbursement as equal to the rate for which a deduction is allowed for the purposes of federal income tax that is in effect at the time the rate is established.

- D. Travel to areas outside the District (i.e. athletic events, conferences) or by private vehicle for reason of personal convenience is reimbursed at one-half the established rate.
- E. Commute mileage – that incurred between your home and main or regular place of work – is not reimbursable. This rule is in effect seven (7) days a week including holidays.
- F. Travel for personal errands or functions (i.e. doctor, dentist, lunch, etc.) during the workday is not reimbursable.

25. Petty Cash

A. Policies

- i. Petty cash is a sum of money set aside for the purpose of paying small obligations for which the issuance of formal documents and checks would be too expensive or time consuming.
- ii. 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 at the discretion of each principal. Serious consideration should be given to the need for a petty cash fund as each school has purchasing cards designed to provide needed functionality.
- iii. Petty cash funds may not be used to pay a person or entity for services provided. Payments for services are subject to Internal Revenue Service reporting requirements and must be processed through the Office of Business & Financial Services.
- iv. As with all cash, petty cash should be secure and procedures established to provide for access to only authorized personnel.

B. Procedures

- i. The initial amount, and the amount the fund is restored to, is called the "Imprest" amount.
- ii. Enter a cash transfer, using check mode, to issue a check from the student activity funds checking account to a designated individual in an amount not to exceed \$50.00. This will result in a debit to the petty cash asset account and credit to the checking asset account.
- iii. Have the designated individual cash the check for various denominations of currency/coin and maintain these funds in a separate money box or envelope in a secure location.

- iv. Record all funds issued from petty cash on a Petty Cash Log (AF 3518) and attach proper receipts to the log. Note: WCSD is exempt from sales tax so reimbursement amounts should not include sales tax.
- v. Monthly, ensure receipts and petty cash equal imprest amount, and evidence such by a date and signature on the Petty Cash Log.
- vi. When the petty cash fund needs replenishing, issue a 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 are the accounts entered in the "Allocation Account" field to be expensed upon the issuance of the check.
- vii. Attach the completed Petty Cash Log and cash receipts to the Check Authorization (AF 3506) used to replenish the petty cash fund. This is the supporting documentation for the disbursement.
- viii. Start a new Petty Cash Log after replenishing funds to record the next petty cash transactions.

26. Positive Behavioral Interventions and Supports (PBIS)

- A. PBIS is a program that rewards students for good behavior. Students earn daily, short-term rewards such as tickets, stamps, or school "dollars" which they may trade in for other long-term rewards such as items from the school store, lunch with the principal or staff, entry in a drawing/raffle, etc.
- B. PBIS inventory and "sales" are not required to be run through the student store. However if your school chooses to use the student store for this purpose contact the Office of Business & Financial Services for guidance.

27. Prohibited Expenditures

- A. The following types of disbursements are not approved uses of student activity funds:
 - i. Loans to faculty members, other school employees, or students or members of their families.
 - ii. Purchase of flowers, gifts, or meals for administrators or other school employees, unless paid for with funds restricted for that purpose.
 - iii. Pay to any employee, or hiring any new employee, except:
 - 1) Reimbursement of reasonable expenses incurred by a volunteer related to the student activity for which the funds were raised (i.e. a volunteer's out-of-pocket expenses). The individual requesting reimbursement must provide complete receipts detailing the

expenses. Receipts must be submitted within 30 days of the expense. Failure to submit a request for reimbursement within the prescribed time frame may result in non-reimbursement of expenses.

- 2) Payment to student activity workers, game officials or workers, or categorical grant paid employees for services rendered 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 funds checking account. Payments to individuals must be processed following the procedures outlined in IV.12.B. above.
 - iv. Payment of personal professional dues. (Payment of institutional dues in organizations that benefit the faculty, staff, and students are allowed.)
 - v. Payments to a credit card company of an individual as reimbursement of an expense.
 - vi. Cash advances or advance reimbursement of staff expenses (does not apply to student travel).
 - vii. Financed items, including items purchased with a store charge card.
 - viii. Purchase of cell phones or phone calling plans.
 - ix. Alcohol or alcoholic beverages.
- B. Purchases made online, by phone, or by fax are the property of the school and will be shipped directly to the school, not a personal residence.

28. Purchase Orders, School

- A. Schools are encouraged to use the student activity funds pcard whenever possible.
- B. When purchase by pcard is not possible, schools are encouraged to use school purchase orders to ensure that purchases receive prior approval from the principal, and to ensure that proper backup documentation is obtained to support the purchase.
- C. School purchase orders should be used only with local vendors who do not accept the student activity funds pcard.
- D. Purchase orders may be processed via the accounting program used in the schools (preferred) or through a manual process.

E. Minimum requirements for manual purchase orders:

- i. Purchase orders must be in (at least) 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 bookkeeper with the receipts or invoice. This is the required documentation for the bookkeeper to pay the vendor.
 - PART 3 (second copy) serves as the copy for the activity advisor's records.
- ii. All purchase orders must state a "not to exceed" dollar amount for the purchase. This amount should be verified by the school bookkeeper to ensure that the activity account requesting the purchase has sufficient funds to cover the purchase.
- iii. All purchase orders must be fully complete, approved and signed by the principal BEFORE being taken to the vendor. A sample School Purchase Order is provided as AF 3520.
- iv. A Purchase Order Log (AF 3521) must be completed and maintained for all issued purchase orders.
- v. When payment is made to the vendor, the check number and date paid must be written on the face of the purchase order or Check Authorization (AF 3506) if used.
- vi. Open encumbrances should be closed at the end of the school year unless the order is still pending receipt and/or payment.

29. Purchasing Card

A. General

- i. Each school has been issued purchasing cards (pcards) for use with general funds, grant funds and student activity funds. Care should be used to make purchases with the pcard associated with the source of funds being expended.
- ii. Schools needing more than one pcard for student activity funds may request additional cards from the Office of Business & Financial Services up to three total cards for secondary schools and two total for elementary schools. All cards will have the same card number and may be differentiated for tracking purposes by numbering them with a permanent marker.

- iii. Pcard procedures are specified in the Washoe County School District Purchasing Cardholder's Procedures Manual (AP-M001).
 - iv. Pcards are for use by District employees only; students are not authorized users of the cards.
 - v. Do not save credit card information on websites, make a copy of the credit card, or write down the credit card information for future use. Such actions may result in a security breach and fraudulent activity.
 - vi. Pcards are designed for small dollar purchases and travel charges; they may not be used to pay for services or purchase items requiring a District asset ID tag.
 - vii. Schools must use the Pcard Request (AF 3516) that provides approval for a pcard purchase and tracking of pcards. The completed Pcard Request will be attached to the weekly adjustment form or manual check for the charge/purchase.
 - viii. Use of the Pcard Use Log (AF 3517) is optional and, if used, is retained at the site for a period of five (5) years following the end of the fiscal year to which it pertains. Copies of the receipts are not required to be maintained with the log as the original documents are filed with the Pcard Request.
 - ix. Charges made using the student activity funds pcard are debited from the school's bank account weekly on Friday,
- B. There are two methods of recording pcard purchases in the accounting software. Schools should pick one method and use it consistently rather than using both methods randomly. The methods are:
- i. Manual check method (purchases by vendor)
 - 1) Purchases are recorded as if they were made as a manual check but with a distinct check numbering sequence so as not to conflict with the paper check numbering sequence. This method ties the transaction to the vendor allowing for analysis of transactions or payments by vendor.
 - 2) Purchases may be recorded daily but should be recorded no less than weekly so that the activity accounts reflect accurate balances. Weekly recording of purchases will balance to the amount debited from, or credited to, the bank account.
 - 3) Include the pcard check number in the description field when entering a credit adjustment and note the pcard check number next to the corresponding amount on the bank statement.

- ii. Adjustment method (purchases based on bank transaction)
 - 1) Record purchases weekly matching the individual receipts to the weekly bank pcard statement which will balance to the amount debited from, or credited to, the bank account. Notate the adjustment numbers next to the transactions on the bank statement.
 - 2) Purchases are recorded as individual adjustments to the checking account balance. This method does not tie the pcard transaction to a vendor.

30. Record Retention and Disposal

- A. All records will be kept current and in good order and be available for review at any time.
- B. Each year's Account Analysis Report - Detail or Encumbrance Report is a permanent record.
- C. All other student activity funds financial records must be retained for a period of six (6) years after the end of the fiscal year during which the transactions occurred.
- D. Records containing sensitive information such as bank account numbers, credit card numbers, student information, etc. must be protected during the retention period and shredded when disposed of. The remaining records may be disposed of without restriction.

31. Reimbursement for Purchases

- A. All purchases must be in accordance with District policies and procedures. Student activity funds purchasing cards have been issued to each school for purchasing small dollar items and should be used whenever possible by school staff. School purchases made by staff, students or parents with personal funds may be reimbursed to the individual providing proper procedures are followed.
- B. Expenses must meet the criteria specified in this manual. Personal purchases for expenses related to classroom or club/activity expenses should be infrequent and small dollar value (i.e. cannot pay for a bus rental).
- C. Sales tax will not be reimbursed.
- D. Items that will be shipped must be shipped to the school, not a personal residence.
- E. A Check Authorization (AF 3506) form must be completed, including proper approval signatures.

- F. Request for reimbursement, with original receipts or invoices, must be submitted within 30 days of the purchase. Failure to submit a request for reimbursement within the prescribed timeframe may result in non-reimbursement of expenses.
- G. Each school may establish a minimum check amount. Requests for reimbursement less than the minimum amount may be held by the bookkeeper for processing with future requests when the total amount exceeds the established minimum amount. All reimbursements being held under this item will be processed by the end of the school year regardless of whether the check amount exceeds the minimum amount.

32. RSVP – Recycling Substitute Value Program

- A. An elementary school teacher that is assigned to substitute for another teacher (when substitutes are unavailable) will receive the value of the cost of the substitute to be used in the classroom of the teacher being requested to substitute.
- B. The school must complete the RSVP form (AP-F005) and submit to Substitute Services for verification. Substitute Services will forward form to the Office of Business & Financial Services for processing.
- C. Upon receipt of funds from the Offices of Business & Financial Services, the school will deposit funds into the classroom account of the teacher who served as a substitute, or into an RSVP clearing account and then transfer funds to the classroom account. RSVP funds are intended to be used in the classroom of the teacher substituting. Items purchased with RSVP funds belong to the school and do not go with a teacher to a new assignment.
- D. Non-teachers (i.e. counselors, speech therapists, administrative personnel) are not approved substitutes for the RSVP.

33. Safeguarding of Assets

- A. Proper safeguarding of assets requires funds to be kept secure until deposited. Acceptable means of protecting monies on hand from potential loss or theft, beginning with the most secured and preferred means are:
 - i. Dual access drop safe, secured to the building
 - ii. Dual access safe, secured to the building
 - iii. Dual access drop box, secured to the building
 - iv. File cabinet with metal bar securing the drawers and locked with a padlock.

- B. Access to the safe should be limited and require two individuals to open it. Dual access may be by two keys, a combination and a key, or a combination or a key and securing the vault/room where the safe is located.
- C. Ensure proper access by giving the combination to two individuals (i.e. secretary and clinical aide) and giving the key to two separate individuals (i.e. principal and dean of students).
- D. A school without a dual access safe must maintain a Safe/Vault Access Log (AF 3522) to record authorized personnel who access the safe. This is a temporary control until the school is able to purchase and install an appropriate safe.

34. Safe and Sober Graduation

- A. Events held on campus
 - i. Safe and Sober events held at the school and approved by the school principal are considered authorized by the District.
 - ii. Distribution of materials regarding Safe and Sober is permitted during class time or during the school day.
 - iii. Funds received and/or raised must be accounted for through student activity fund accounts.
 - iv. Hiring of entertainers or rental of equipment must comply with District regulations.
- B. Events held off campus
 - i. Safe and Sober events held off school campus are not authorized or sponsored by the District.
 - ii. Distribution of materials regarding Safe and Sober is not permitted during class time or the school day.
 - iii. All Safe and Sober materials must specifically state: "This Safe and Sober event is not sanctioned by the District and the District assumes no responsibility for any injuries or accidents which may occur in connection with the event."
 - iv. District school buses may be used for Safe and Sober off campus events.
 - v. Funds received and/or raised may not be accounted for through student activity funds accounts.

35. Sales Tax

- A. The 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 at the time the vendor is presented with a student activity funds purchase order.
- B. There are vendors who may not recognize the school District's tax exempt status (i.e. out of state providers or dine-in restaurants). If you are charged sales tax by another state you should attempt to have those charges reversed; if you are charged sales tax in a dine-in restaurant that cost is included as part of the meal allowance.

36. Scholarship Donations and Payments

- A. Policies. All WCSD schools welcome donations for purposes of awarding scholarships to students. Following are minimum requirements for issuing checks for scholarship payments:
 - i. To ensure compliance with sections of the Internal Revenue Code relative to charitable contributions made by individuals, scholarship donors are prohibited from specifying which student(s) will be awarded donated scholarship funds. The selection of scholarship recipients is the responsibility of the school's scholarship committee.
 - ii. Scholarship payments made from student activity funds must be issued directly to the educational institution of higher learning that the student plans to attend. The student is required to supply the school bookkeeper with the name and address of the financial aid office of the college or university s/he 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 to whom the scholarship funds apply.
 - iii. 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 be issued to the student. The student always sees every part of the scholarship money.

B. Procedures

i. Accounts

- 1) The total sum of scholarship funds for the school should be deposited in one investment vehicle (i.e. the WCSD Private Purpose Scholarship Trust Fund, a money market account, CDs, or a savings account) and must be accounted for as a separate "fund" within the District-approved accounting program. If the total sum of scholarship funds exceeds the FDIC, FSLIC, or NCUSIF insured limits the funds must be deposited in another vehicle that will accommodate the full amount of the funds. This is to ensure monies are properly safeguarded, not co-mingled with checking account funds, and have the appropriate interest earnings credited to each scholarship account.
- 2) All scholarship monies received are deposited into the "Cash-Scholarship Investment Account" and each individual scholarship is recorded in the scholarship activity account.
- 3) Interest earned on the scholarship funds is posted to a Scholarship Interest account and allocated pro-rata to the individual scholarships.
- 4) At all times the total dollar amount in your Cash-Scholarship and Scholarship Interest accounts must equal the total dollar amount of all the individual scholarship accounts and the total amount on the statement from the institution/organization holding the scholarship funds for your school.
- 5) Scholarship payments are the ONLY expense that may be charged to a scholarship account.

ii. Scholarship receipts. Funds received as donations for scholarships are recorded:

- 1) By the school endorsing and sending the check(s) directly to the WCSD Office of Business & Financial Services for deposit into the WCSD Private Purpose Scholarship Trust Fund. The school processes this deposit as an adjustment in the accounting software being sure to change the Bank Code to the scholarship bank account so that the transaction debits Cash-Scholarship Account and credits the individual scholarship activity account(s), OR
- 2) By recording the monies in the point-of-sale system as a deposit and crediting the individual scholarship activity account(s). After completion of the closeout post a cash transfer in the accounting

software (either computer or manual check mode) to reduce the Cash-Checking Account balance and increase the Cash-Scholarship Account balance. Send the check to the WCSD Office of Business & Financial Services for deposit into the WCSD Private Purpose Scholarship Trust Fund, or deposit into an alternate investment vehicle.

iii. Scholarship disbursements

- 1) Scholarship payments are processed using the normal procedures for processing a student activity funds check (either manual or computer). The scholarship committee prepares and approves a Check Authorization (AF 3506). The Educational Institution's name and address must be indicated in the "Make check payable to" field. The "Purpose for check" must include the individual name(s) and social security number(s) of the student(s) to be awarded scholarships. The completed Check Authorization is turned in to the school bookkeeper for processing.
- 2) Before generating the scholarship checks, calculate the total amount needed to cover the scholarship payments. Prepare a Check Request Form (AP-F001), or a withdrawal transaction if using another investment vehicle, requesting the total amount needed to cover all the scholarship payments you will be issuing. When the check is received from the institution/organization, deposit the check into the school's checking account by using the Cash Transfer (non-check mode) option, reducing the Cash-Scholarship Account balance and increasing the Cash-Checking Account balance.
- 3) Generate the check(s) for the scholarship payments to send to the educational institution(s).

iv. Scholarship interest

- 1) Post the total interest earned as shown on the monthly/quarterly statement from the institution/organization holding the scholarship funds as an Interest Income Adjustment, being sure to change the Bank Code to the scholarship bank code so that the transaction debits Cash-Scholarship Account and credits the Scholarship Interest account. Then process a Transfer or Multi-line Transfer to reduce the Scholarship Interest account and increase the individual scholarship activity account balances for the amount of the interest allocation.

37. School Clothing / Uniforms

- A. Schools that have adopted a school uniform policy in accordance with Board Policy 5105, Student Uniforms – Adoption of a Site-Based Policy, and sell the uniforms or other required merchandise may not sell such items for profit.
- B. Cash receipt procedures should provide for segregation of receiving, maintaining custody, and recording duties. A minimum of two individuals should be involved in cash handling functions, but three individuals are preferred.
- C. Elementary schools should have a designated person to make uniform sales. A receipt should be prepared for each sale using a pre-numbered, three-part receipt book designated exclusively for receipting sales of school clothing/uniforms. The original of the receipt is given to the purchaser; the first copy is submitted daily to the office with the Cash Count Slip (AF 3504); and the second copy remains intact in the cash receipt book.
- D. If uniform sales are made in the school office, separate cash collection duties from cash deposit duties. At the end of the day both persons should perform the cash count and sign the Cash Count Slip.
- E. Schools that maintain an inventory of clothing/uniforms for sale should keep such items in a secure area to prevent possible theft, conduct a physical inventory of items on hand at least monthly, and reconcile the actual inventory to the expected inventory.
- F. Donated articles of clothing provided to students free of charge should be kept separated from purchased clothing for sale. Donated items are not required to be inventoried.
- G. The physical inventory is conducted by two individuals who are not the same individuals responsible for selling the uniforms. The inventory count will be recorded on Inventory and Sales Analysis – School Clothing (AF 3514) and the worksheet signed by both individuals. The Inventory and Sales Analysis – School Clothing form will be turned in to the school bookkeeper.
- H. The bookkeeper will add the following information to the Inventory and Sales Analysis – School Clothing that contains the ending inventory counts:
 - i. Beginning inventory
 - ii. Purchases, including unit price
 - iii. Non-sale items (items given to students at no cost)
 - iv. Sales

- I. The bookkeeper will complete the Sales Analysis portion of the Inventory and Sales Analysis – School Clothing form. Any discrepancies should be identified, documented, researched and resolved immediately.

38. Site Improvements

- A. All remodel projects (modifications to existing facilities but not maintenance of existing facilities) must be processed through the District per the Request for Remodel Procedure (RMS-P001). Sites should receive the approval of your Area Superintendent prior to submission of a remodel request.
- B. The Capital Projects Remodel Department will review the request, obtain any additional information, obtain any required quotes, and provide a time and cost estimate to the site administrator. If the site approves the work, the school will notify the Remodel Department when the funds are available and the District account number that contains the funds (i.e. where the student activity funds were deposited). A purchase requisition will be entered into the District's accounting software and the work will commence.

39. Student Store, Snack Bar, Concessions

- A. Student store
 - i. Definition and purpose
 - 1) A function at a high school or middle school that is established by the school for continuing operation, in a fixed location.
 - 2) Is operated for profit (a fundraiser).
 - 3) Is generally open before and after school and during lunch.
 - 4) Sells items to students and/or staff such as food, drinks, pencils, notebooks, and clothing.
 - 5) Profits may be designated for and transferred to specific student clubs or activities at the discretion of the principal or his/her designee.
 - ii. Minimum procedures for student stores
 - 1) A staff member must be present when the student store is open.
 - 2) Access to student store keys should be limited to authorized school personnel only. The student store advisor is responsible for issuing and retrieving the keys using a Key Control Log (AF 3515) that shows the date the key is issued, the name and signature of the person to whom the key is issued, and the date the key is

returned. The Key Control Log should be retained throughout the school year to document the location of all keys, and to document that all keys have been retrieved at the end of the school year.

- 3) Revenues and expenditures of the student store will be recorded in an activity account that records store transactions only. Net profits may then be transferred to the designated student activity account.
 - 4) The change fund used in the student store will be established, accounted for and safeguarded as indicated in the change funds section of this manual.
 - 5) Purchases or payments from cash proceeds of sales are prohibited.
 - 6) All food items sold to students on the school campus during the school day must meet the Smart Snacks Nutrition Standards as specified in the Washoe County School District's School Wellness Policy.
- iii. At the end of each business day, two individuals will count store funds as follows:
- 1) From the daily proceeds, set aside the funds for the change fund imprest balance; these funds will be returned to the safe/vault for safeguarding overnight.
 - 2) Count all remaining proceeds and record the amounts on a Cash Count Slip (AF 3504). Both individuals sign the slip as depositors.
 - 3) If applicable, total out any cash registers and compare the daily totals on the kick-out register tape or point-of-sale system closeout report to the proceeds recorded on the Cash Count Slip. Reconcile any discrepancies.
 - 4) Attach cash register kick-out tape or closeout report to the Cash Count Slip and deliver the cash and the Cash Count Slip to the school bookkeeper.
- iv. Inventory
- 1) Periodic inventory of items on hand is necessary to determine profitability of the student store and assess accountability and safeguarding measures.
 - 2) An inventory of all items on hand in the student store and any storage area should be conducted at least once per week for high schools and at least once per month for middle schools.

- 3) The inventory should be performed by two individuals; both will sign the Inventory and Profit Analysis (AF 3513) form.
- 4) The student store advisor will complete the profit analysis section and examine for reasonableness and any necessary changes in operating procedures to be implemented.
- 5) All Inventory and Profit Analysis forms are to be turned into the school bookkeeper and maintained with other student activity funds financial records.
- 6) The bookkeeper and principal will review and sign the Inventory and Profit Analysis.

B. Snack bar

i. Definition and purpose

- 1) A function at an elementary or middle school that is established by the school for ongoing operation.
- 2) Is operated for profit (a fundraiser).
- 3) Is generally open before and after school and during lunch.
- 4) Sells limited food items to students and/or staff.
- 5) Profits may be designated for and transferred to specific student clubs or activities at the discretion of the principal or his/her designee.

ii. Minimum procedures for snack bars

- 1) A staff member must be present when the snack bar is open.
- 2) Revenues and expenditures of the snack bar will be recorded in an activity account that records snack bar transactions only.
- 3) The change fund used in a snack bar will be established, accounted for and safeguarded as indicated in the section of this manual on change funds.
- 4) Purchases or payments from cash proceeds of sales are prohibited.
- 5) All food items sold to students on the school campus during the school day must meet the Smart Snacks Nutrition Standards as specified in the Washoe County School District's School Wellness Policy.

- iii. Deposits will be made weekly on the last business day of the week, and sooner if the net proceeds exceed the minimum deposit thresholds.
 - 1) Monies are to be properly safeguarded at all times during operation of the snack bar and turned in to the bookkeeper for safeguarding overnight.
 - 2) Two individuals will count snack bar funds.
 - 3) From the daily proceeds, set aside the funds for the change fund imprest balance; these funds will be returned to the safe/vault for safeguarding.
 - 4) Count all remaining proceeds and record the amounts on a Cash Count Slip (AF 3504). Both individuals sign the slip as depositors.
 - 5) 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. Attach cash register kick-out tape to the Cash Count Slip.
 - 6) Deliver the cash and the Cash Count Slip to the school bookkeeper.
- iv. Inventory
 - 1) Periodic inventory of items on hand is necessary to determine profitability of the snack bar and assess accountability and safeguarding measures.
 - 2) An inventory of all products on hand for the snack bar should be conducted, at a minimum, once per month, on the same day as a deposit to ensure consistency of data used on the Inventory and Profit Analysis (AF 3513) form.
 - 3) The inventory will be performed by two individuals; both will sign the Inventory and Profit Analysis form.
- v. The snack bar advisor will complete the profit analysis section and examine for reasonableness and any necessary changes in operating procedures to be implemented.
- vi. All Inventory and Profit Analysis forms are turned into the school bookkeeper and maintained with other student activity funds financial records.
- vii. The bookkeeper and principal will review and sign the Inventory and Profit Analysis.

C. Concessions

i. Definition and purpose

- 1) A function at an elementary, middle, or high school that is established by the school for operation during a specific event.
- 2) Is operated for profit (a fundraiser).
- 3) Is open for a limited time prior to and during a specific event.
- 4) Sells limited food items to students, staff, and/or members of the public.
- 5) Profits are for the benefit of the club/activity operating the concession.

ii. Minimum procedures for concessions

- 1) A staff member must be present when the concession is open.
- 2) Revenues and expenditures of the concession are recorded in the same manner as a fundraiser.
- 3) The change fund used in a concession is established, accounted for and safeguarded as indicated in the section of this manual on change funds.
- 4) All food items sold to students on the school campus during the school day must meet the Smart Snacks Nutrition Standards as specified in the Washoe County School District's School Wellness Policy.

iii. Deposit of revenues will be prepared at the end of each event.

- 1) Two individuals will count all funds.
- 2) From the proceeds, set aside the funds for the change fund imprest balance and record the amounts on a Cash Count Slip (AF 3504). Both individuals sign the slip as depositors. Designate on the Cash Count Slip that this is the return of the change fund.
- 3) Count all remaining proceeds and record the amounts on a Cash Count Slip. Both individuals sign the slip as depositors.
- 4) 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. Attach cash register kick-out tape to the Cash Count Slip.

- 5) Deliver the cash and the Cash Count Slips to the school bookkeeper.

iv. Inventory

- 1) Periodic inventory of items on hand is necessary to determine profitability of a concession and assess accountability and safeguarding measures.
 - a) If a concession is operated by the same group for consecutive events an inventory must be conducted no less than monthly.
 - b) If a concession is operated by different groups and inventory purchased for one group is to be transferred to a new group for the next event an inventory must be conducted at the end of the current event.
 - 2) The inventory will be performed by two individuals; both will sign the Inventory and Profit Analysis (AF 3513) form.
 - 3) Remaining inventory that is set aside for sale at future concessions should be properly safeguarded, verified and included in the cost of inventory at the beginning of the next event.
- v. The concession advisor will complete the profit analysis section and examine for reasonableness and any necessary changes in operating procedures to be implemented.
- vi. All Inventory and Profit Analysis forms are turned into the school bookkeeper and maintained with other student activity funds financial records.
- vii. The bookkeeper and principal will review and sign the Inventory and Profit Analysis.

40. Summer School

- A. Summer school tuition is collected at each high school conducting summer school courses.
- B. Tuition consists of an amount due to the District and an amount for use by the school.
- C. Tuition payments retained at the school are for discretionary use such as purchasing summer school supplies, or posted as a credit to the student's account. Funds in the latter category may be applied to fees or charges due

from the student, and refunded to the student upon graduation or transfer to another school if no other fees or charges are due.

- D. Tuition amounts due to the District are to be remitted to the Office of Business & Financial Services weekly using a WCSD Deposit Transmittal Form which may be obtained from that office.
- E. Tuition for credit accrual or recovery and PE/weight training will be collected at each high school site and deposited in the school's student activity funds checking account.

41. Supplies, Equipment and/or Services in Excess of \$5,000

- A. Nevada Revised Statutes (NRS 332) and WCSD Administrative Regulation 3321 govern the purchase of supplies, equipment, and/or services using District funds, including student activity funds.
- B. Per WCSD policy the purchase of products with an annual expenditure of \$5,000 - \$24,999.99 requires 2 or more informal quotes. Schools may obtain the quotes and forward to the Purchasing Department or ask the Purchasing Department to obtain the solicitations (quotes) on their behalf.
- C. Per NRS 332, the purchase of products with an annual expenditure of \$25,000 - \$49,999.99 requires a formal quote. The solicitation process for formal quotations is managed only through the Purchasing Department.
- D. Per NRS 332, the purchase of products with an annual expenditure greater than \$50,000 requires a formal bid. The solicitation process for formal bids is managed only through the Purchasing Department.
- E. Per WCSD policy, any purchases greater than \$100,000 require Board of Trustees approval prior to the release of a purchase order and or funding and may also require a formal solicitation process under NRS 332 referred to as a Request for Proposal, which is managed only through the Purchasing Department.

42. Textbook Deposits and Textbook Sales

- A. Textbook deposits
 - i. Monies collected from students to cover the cost of possible damage to textbooks issued to the student are deposited into an account created specifically for this purpose. These deposits are held by the individual school until the close of the school year, and may be held over to the subsequent year for returning students. Students whose assessments for loss of or damage to books are less than the amount of the original deposit may request a refund of the amount of deposit remaining at the

close of the school year or upon their graduation or withdrawal from the school. Each school is required to maintain adequate records to substantiate the receipt/disbursement of funds to/from all accounts related to textbook deposit transactions.

- ii. Charges assessed from textbook deposits for abnormal wear, damage or loss shall be maintained by the individual school (in the lost or damaged textbook account) to be used for the replacement of textbooks or purchase of instructional materials for students' use.
- iii. Textbook deposits are refunded to the student or parent via school check with the exception that during May or June refunds may be issued in cash to graduating students ONLY. Refer to the recommended procedure distributed from the Office of Business & Financial Services in mid-April.
- iv. Any unclaimed textbook deposits are transferred to the "Unclaimed Book Deposits" account after the student's graduation or after the student's withdrawal from a District school. The Unclaimed Book Deposits funds are restricted for the replacement of lost or damaged textbooks or the purchase of instructional materials for students' use.
- v. Students transferring to a school within WCSD will be charged the textbook deposit by that school. If the student is transferring from another WCSD school s/he will be charged the textbook deposit at the new school and may request a refund of any textbook deposit from the old school.

B. Textbook sales

- i. The District maintains an agreement with a book vendor 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. Generally, books are considered obsolete after the 7th year and must be out of the classroom by the 11th year. Only obsolete textbooks, not extra copies of currently adopted textbooks, may be sold to our vendor.
- ii. Twice per school year, in the fall and spring, the Purchasing Department notifies schools of an upcoming pick-up of books. These notices are also posted on the Purchasing Department website in the product catalog section, under books, shortly before and during the window of opportunity set by the vendor. Notices are removed from the website when the collection period is over.
- iii. Proceeds from these textbook sales must be deposited in the "Proceeds from Book Sales" account and are restricted for purchasing textbooks, library books, or instructional materials for students' use.

43. Ticket Sales for Non-School Events

- A. 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.
- B. 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 specified time.

44. Transfer Between Activity Accounts

- A. Restricted funds cannot be transferred between activity accounts without the approval of the activity group advisor for the account whose funds are being decreased and the principal or his/her designee. A Transfer Authorization (AF 3524) form is required for all transfers between activity accounts and must provide supporting documentation as to the need and purpose of the transfer.
- B. Two different people must sign the Transfer Authorization as the approvers. The bookkeeper may not sign as the activity advisor or the principal's designee.
- C. A transfer of funds between activity accounts requiring only the principal's approval on a Transfer Authorization include:
 - i. A distribution of group funds to the designated accounts (i.e. fundraisers)
 - ii. Reclassifying entries to correct posting errors
 - iii. Recommended audit adjustments
 - iv. Closing inactive or retired accounts
- D. Scholarship funds in inactive or retired accounts may be transferred only to a general school scholarship account.
- E. Activity advisors should monitor balances during the year to ensure funds are spent according to the standards established in this manual for fees, fundraisers, and start-up funds.

45. Travel / Per Diem

- A. Athletic travel
 - i. Cash advances are not allowed except to provide for student meals when students are traveling as a group during authorized District travel.

- 1) Requests will be processed per established disbursement procedures.
 - 2) Cash distributed to students will be signed for by the student using the Cash-Gift Card Signature Form ([AF 3505](#)). A separate Cash-Gift Card Signature Form must be used for each event.
 - 3) Cash not disbursed to students will be reconciled and returned to the bookkeeper within 7 days of the end of travel. Failure to return non-disbursed funds may result in reporting the entire advance amount to the Office of Business & Financial Services for inclusion in the employee's gross wages.
- ii. Lodging rates for coaches and students for in-state student activities and athletic travel are based on cost and availability. See the Athletic Handbook or contact the Student Activities and Athletics Office.
 - iii. Per Diem rates for athletic travel may be established by each school but in no instance may the rate exceed rates established by the Student Activities and Athletics Office. Gratuities paid must be within the established per diem rate. Amounts in excess of established rates will not be reimbursed.

B. Other travel

- i. Lodging and per diem rates may be established by each school for travel being paid from student activity funds but in no instance may the rates exceed District established rates.
- ii. District lodging and per diem rates are consistent with the General Services Administration (GSA) rates posted at www.gsa.gov, except that the District does not reimburse the allowance for incidental expenses.
- iii. Requests for reimbursement of travel related expenses must be accompanied by the conference agenda (if applicable) and original, itemized receipts.

46. Vending Machines

- A. Vending machines from which profits or commissions received are intended for the benefit of staff (i.e. staff gifts and incentives) must be clearly marked on the front of the machine indicating such intended use.
- B. Vending machines may be operated on a commission or operating basis.
 - i. Commission basis

- 1) Vendor is responsible for the selection and maintenance of vending machine products and collection of machine proceeds.
 - 2) School receives a commission, or percentage, of sales.
 - 3) Commissions may be recorded directly into the activity account benefitting from the profits of the vending machine.
 - 4) Commissions must be specifically identified in the activity account as vending machine commission.
- ii. Operating basis
- 1) Activity members are responsible for the selection, purchase and stocking of products; disposal of outdated products; and collection of machine proceeds.
 - 2) Receipts and disbursements for a vending machine must be accounted for in a separate activity account established specifically for that particular machine to provide information needed for profit analysis.
 - 3) Two individuals will be involved in the replenishment of machine product, removal and counting of machine revenues, and inventory of product as evidenced by both signatures on the Cash Count Slip (AF 3504) and the Inventory and Profit Analysis (AF 3513) form.
 - 4) Machine proceeds should be removed at the time the machine is replenished.
 - 5) An inventory of vending machine product should be performed once per week and recorded on the Inventory and Profit Analysis form. The inventory count should include all product in the machine as well as any storage area.
 - 6) Machine proceeds should always be removed and counted on any inventory day.
 - 7) The results of the profit analysis should be examined for reasonableness and any necessary changes in procedures implemented.
 - 8) The Inventory and Profit Analysis form is turned in to the school bookkeeper and maintained with other student activity funds financial records.

- 9) Access to vending machine keys are limited to authorized personnel.

V. TEACHER'S / STUDENT ACTIVITY ADVISOR'S QUICK REFERENCE GUIDE

1. General

- A. The information in this quick reference guide is not all encompassing of the procedures related to student activity funds. Refer to the Student Activity Funds Procedures Manual for additional information.
- B. Every teacher, coach or activity advisor maintaining an account within a school's student activity funds is responsible:
- i. for complying with all applicable student activity funds procedures;
 - ii. for monitoring the account to ensure that funds raised on behalf of the students participating in the activity are being used for the purposes stated for such activity and by the students for whom the funds were raised;
 - iii. for completing all forms for student activity account transactions and evidencing their approval of such transactions by signing all forms;
 - iv. to review every monthly report they receive and notify the principal of any discrepancies;
 - v. to properly safeguard student activity funds in their possession and to turn in money collected to the school bookkeeper daily;
 - vi. to submit any requests for reimbursement of expenses within 30 days of the end of the event to which they pertain.

2. Cash Receipts

- A. All monies collected outside of the school office are the property of the school and must be properly safeguarded at all times. Funds are not to be taken off school property at any time or left in the classroom overnight; but will be turned in to the bookkeeper for deposit or temporary securing.
- B. The teacher/activity advisor will utilize the Individual Receipt Log (AF 3512) to record receipt of funds from students and provide evidence of the source and amount of collected funds.

- C. A Cash Count Slip (AF 3504) and copy of the Individual Receipt Log must accompany all cash/check collections you deposit with the school office. All spaces on the Cash Count Slip must be completed, including signatures and date.
- D. The cash/checks and amounts on the Cash Count Slip should be verified by school office staff in your presence at the time you turn them in. Do not leave funds unattended on the bookkeeper's desk. If no office staff is available to immediately verify the funds, place the funds, completed Cash Count Slip and Individual Receipt Log in the locked drop box. The school bookkeeper and another person will verify the funds placed in the locked drop box in case any discrepancies are noted.
- E. A written receipt (or cash register receipt) will be provided to you by school office staff immediately after the funds are verified. For funds placed in the locked box, the receipt should be received within 1-2 days.
- F. Retain a copy of all receipts for your records and compare these to the amounts on the Account Analysis Report - Detail you receive from the school bookkeeper each month. Resolve any discrepancies immediately.

3. Disbursements

- A. Purchase of supplies or services must comply with District policies and procedures. Student activity funds purchasing cards have been issued to each school and should be used by school staff whenever possible to ensure proper approvals and minimize reimbursements to individuals.
- B. Payments to individuals or businesses for services may not be made directly from student activity funds. Payments to active District employees must be through the District's payroll office; payments to non-District persons or businesses must be via an Independent Contractor Agreement (AP-F006), which must be completed and approved prior to the start of service. Examples include accompanists, choreographers, artists, magicians, etc.
- C. Disbursements from cash collections are prohibited.
- D. All requests for disbursements require a Pcard Request (AF 3516) or Check Authorization (AF 3506). These forms require the signatory approval of the activity advisor and the principal or his/her designee.
- E. The Check Authorization or Pcard Request must be accompanied by supporting documentation (original, itemized receipts or invoices) that expressly details 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.

- F. Washoe County School District is exempt from Nevada sales tax. Consequently, any sales tax reflected on a reimbursement request will not be reimbursed to you. All schools have a copy of the Tax Exempt Status Letter that should be presented to a vendor at the time of purchase.
- G. Personal purchases are not allowed with student activity funds.

4. Fees, Student

- A. A fee is a monetary charge assessed to students for mandatory school or classroom activities or supplies. The fee must not exceed the actual cost of the activity, supplies used, or product received (rounded up to the nearest dollar).
- B. Fees may not be used to generate a profit and should be fully expended on behalf of the student paying the fee. Examples include school and PE uniforms, planners, ID badges, class trips, athletic spirit packs, etc.
- C. Classroom, activity, instructional, or lab fees must be approved by the principal on the Approval of Class Fees (AF 3502) form prior to being assessed.

5. Fundraisers

- A. A fundraising activity is any activity involving the participation of a student body or a school recognized group, undertaken for the purpose of deriving funds for the benefit or use of a school or a school sponsored group.
- B. All fundraisers must be approved by the principal prior to the fundraiser. Please see the school bookkeeper for a Fundraiser Request and Profit Analysis (AF 3511) form. Complete the top portion of the form and submit to the principal for approval to conduct the fundraiser. Complete the bottom portion of the form upon completion of the fundraiser.
- C. Profits from fundraisers may be carried over to subsequent years when prior approval to accumulate funds for a designated purpose has been received.
- D. Door-to-door fundraising activities are prohibited for elementary and middle schools without parental supervision and should be kept to a minimum for high schools.

6. Monthly Reports

- A. You will receive an Account Analysis Report - Detail from your school bookkeeper each month. Please examine this closely for accuracy and report any discrepancies immediately so they can be resolved while memories are still fresh.

ACCOUNT ANALYSIS REPORT - DETAIL

Date Range: 8/1/2014 through 8/31/2014 Reporting Period

Account Range: 40-10-1000

Transaction: Date, Reference, Description and Purpose.

Account Title & Advisor's Name (when entered)

Advisor: [REDACTED]

Date	Source	Ref#	Description	Purpose	Beg Bal	Income	Expense	Transfers	Balance	
08/06/14		TR02-001 1278	Beginning Balance						4,283.43	
08/08/14		CC02-002 18594	Jennifer Ritch	Loan to Girls Golf				(600.00)	3,683.43	
08/08/14		CC02-002 18596	KATHLEEN DAVIS	Reimb Lost Athletic Physical (20.00		3,663.43	
08/08/14		CC02-002 18597	MICHELLE RODRIGUEZ	Reimburse Lost Athletic Physic			20.00		3,643.43	
08/08/14		CC02-002 18597	NIAA	NIAA Activity Cards 14/15			945.00		2,698.43	
08/08/14		CC02-002 18599	Sani-Hut Company Inc.	Portable RR's (2)			203.34		2,495.09	
08/08/14		CC02-002 18599	Sani-Hut Company Inc.	Portable RR			113.67		2,381.42	
08/08/14		CC02-002 18603	YOLANDA SOTO	Reimb lost athletic physical-S			20.00		2,361.42	
08/08/14		CC02-003 18604	STARSOUND AUDIO	Microphones (2), cables, jack			251.99		2,109.43	
08/08/14		CC02-004 18605	STARSOUND AUDIO	Microphones (2), cables, jack			251.99		1,857.44	
08/08/14		DP02-004 2387	Anderson, Art - 82106	Deposit:NIAA		55.17			1,912.61	
08/08/14		MC02-001 18604	STARSOUND AUDIO	Microphones (2), cables, jack			(251.99)		2,164.60	
08/11/14		TR02-002 1279	Jennifer Ritch	Reimb 1/2 Girls BB Uniforms				(1,500.00)	664.60	
08/14/14		CC02-007 18626	BRIANA PARRISH	Reimb NIAA Coaching Classes			80.00		584.60	
08/14/14		CC02-007 18628	CLAIRE POTICHKIN	Reimb NIAA Coaching Classes			80.00		504.60	
08/14/14		CC02-007 18631	Gina Allen	Reimb NIAA Coaching Classes-Na			80.00		424.60	
08/14/14		CC02-007 18634	KARA HOUSBY	Reimb NIAA Coaching Classes			80.00		344.60	
08/14/14		CC02-007 18638	CITY OF SPARKS	Golden Eagle Fields-Girls Socc			735.00		(390.40)	
08/14/14		DP02-008 2399	ZZ_Miscellaneous, - - 82554	SSHS Booster Club Donation		19,500.00			19,109.60	
08/15/14		AD02-003 2622	Lynn Rapp	SAF P Card:Sports Tutor-Tennis			170.00		18,939.60	
08/19/14		DP02-011 2409	ZZ_Miscellaneous, - - 82826	Deposit:SYFL Field Fees		4,368.00			23,307.60	
08/26/14		CC02-012 18664	DIVISION 1 4A NORTHERN	Division 1 4A 14/15 Athletic D			1,500.00		21,807.60	
08/26/14		CC02-012 18673	Sani-Hut Company Inc.	Portable RR-Tennis Court			112.67		21,694.93	
08/26/14		CC02-012 18673	Sani-Hut Company Inc.	Portable RR-s-Tennis Court, Pr			203.34		21,491.59	
08/26/14		MC02-014 18663	RED HAWK LAND COMPAN	Athletics/Booster Meeting			213.58		21,278.01	
						4,283.43	23,923.17	4,828.59	(2,100.00)	21,278.01

DP - Deposit Entry
 CC - Computer Check
 MC - Manual Check
 AD - Adjustment Entry
 TR - Transfer Entry

Account balance can NEVER be in a deficit, negative balance.

7. Transfer of Funds Between Activity Accounts

- A. Transfer of funds between student activity accounts is restricted and must be documented on a Transfer Authorization ([AF 3524](#)). 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 and documentation of the amount and purpose attached.

VI. GATEKEEPER QUICK REFERENCE GUIDE

1. General

- A. The information in this quick reference guide is not all encompassing of the procedures related to student activity funds. Refer to the Student Activity Funds Procedures Manual for additional information.
- B. A "gate" is an area designated for controlling access to an event. Admission fees are collected and entrance allowed at the "gate".
- C. Each paid person attending the event should be given a ticket as a receipt for paying to get into the event.
- D. Additional information pertaining to gatekeepers is located in the Student Travel Manual.

2. Roles and Responsibilities

- A. Site Administrator – Provides supervision, coordination of functions, and safe transport of funds between the event gate and safe.
- B. Athletic Director – Supervises the gatekeeper and any workers at athletic events.
- C. Gatekeeper – Controls access to an event. Serves as the direct liaison between the Athletic Director and the school bookkeeper. Has direct responsibility for the activity/athletic gate procedures including collecting, counting and securing funds; distribution of tickets; and financial record keeping.
- D. Gate worker – may collect cash for admission to event, distribute tickets after admission fee has been collected, or collect tickets at the entrance to an event. A gate worker may not perform more than one of these functions at the same event.

3. Safety / Security

- A. The gate facility should be secure and the gatekeeper should have a contact list of school officials and school police. It is recommended that a school official or school police are in close proximity to the gate location and in communication with the gatekeeper during the selling of tickets during the event.
- B. There should be a minimum of two people working the athletic gate for safety, security and accountability.
- C. The cash box should be located out of sight/reach of the public.
- D. Monies should be counted in a secure area with security present.
- E. Transport of money to/from the bookkeeper's office and the gate should be accomplished by at least two people including the gatekeeper(s) and a school official or school police.

4. Cash / Tickets Procedure

- A. Prior to the start of the event the gatekeeper will check out from the bookkeeper: the change fund(s), ticket roll(s) and Ticket Sales Report (AF 3523).
- i. The amount of money in a change fund will be sufficient to meet the needs of the school and activity without exposing funds to undue risk. The maximum amount per cash drawer for events is \$500 at high schools and \$250 at middle schools or options schools.
 - ii. The change fund(s) should be counted by the athletic gatekeeper assigned responsibility for the cash box and the school bookkeeper at the time the fund is picked up, and the Cash Count Slip (AF 3504) completed and signed by both parties. If more than one change fund is used each fund should be counted and the Cash Count Slip completed as noted.
 - iii. If the person assigned to the cash box is not the gatekeeper, and has not counted the cash drawer, he/she should do so prior to collecting any funds to ensure the balance is accurate, and initial next to the amount on the Ticket Sales Report.
 - iv. A separate roll of tickets, differentiated by color or sequence number, is required for each ticket price. These are checked out from the bookkeeper. Verify the beginning number as recorded on the Event Tickets Log (AF 3510) and the Ticket Sales Report.
 - v. The Ticket Sales Report is used to record the number of passes and tickets sold for an event, to calculate proceeds of sales and to compare cash collected to actual proceeds. This form is completed by two people after ticket sales for the event are ended.
- B. During the event:
- i. A minimum of two people should be assigned to work an event – one person to collect cash and the other person to hand out the tickets.
 - ii. Each cash box should be accessed by one person only.
 - iii. The cash box should be located out of sight/reach of the public.
- C. Closing down the ticket gate:
- i. Ensure the gate area is secured or transport the cash, ticket rolls, and Ticket Sales Report to a secure area to complete the financial accounting for the event. Two people are required for the cash count, ticket verification, and completion of the Ticket Sales Report.
 - ii. Calculate the Total Value of Passes/Tickets Sold.

- 1) Enter the "First unused ticket #" on the Ticket Sales Report. This is the first ticket remaining on the roll that will be returned to the bookkeeper.
- 2) The "Beginning #" is the first ticket that was on the roll when you picked them up from the bookkeeper. This number should have been completed at the time you received the tickets.
- 3) Calculate the Total Value of Passes/Tickets Sold:

$$\begin{array}{r} \text{First unused ticket \#} \\ - \text{Beginning ticket \#} \\ = \text{Number of tickets sold} \\ \times \text{Ticket price} \\ = \text{Value of tickets sold} \end{array}$$

- 4) Add the value of tickets sold for all ticket types (Passes, Adult, Student) to get the Total Value of Passes/Tickets Sold.
- 5) Record the Total Value of Passes/Tickets Sold in the Reconciliation section.

iii. Count the cash/checks on hand.

- 1) Count the total cash on hand and record the number of items (i.e. bill or coin) in the corresponding box on page two of the Ticket Sales Report. Enter the extended amount (number of items x denomination value) and total amounts.
- 2) Record the total cash on hand in the Reconciliation section.

iv. Reconcile cash on hand and value of tickets sold.

- 1) Separate cash in the amount of the beginning change fund and record denominations on a Cash Count Slip. This is accounted for separately from the event proceeds.
- 2) Record beginning change fund amount in the Reconciliation section.
- 3) Record the amount of any donations received.
- 4) Do the math:

$$\begin{array}{r} \text{Total cash on hand} \\ - \text{Beginning change fund} \\ - \text{Donations received} \\ = \text{Amount received from ticket sales} \end{array}$$

- Total value of passes/tickets sold
 - = Box Over or (Short)
- 5) Box Over or (Short) amount should be researched and reconciled.
- 6) Both people involved in the reconciliation sign the Ticket Sales Report.
- v. If the count and verification was done at the gate location, the gatekeeper(s) and a school official or school police will transport the change fund, cash box and unused tickets to the bookkeeper's office for securing in the safe.

VII. FORMS

- A. Forms are available on the District website in both .pdf and .pdf fillable format, except the inventory forms which are available in .pdf and excel format. Digital signatures containing the signer's name, work location, email address and date and time are acceptable on the .pdf fillable forms as noted.
- i. Adjustment Authorization
 - ii. Approval of Class Fees
 - iii. Asset Inventory
 - iv. Cash Count Slip
 - v. Cash-Gift Card Signature Form
 - vi. Check Authorization
 - vii. Currency Exchange
 - viii. Bank Deposit Summary – Elem School
 - ix. Equipment Use Log
 - x. Event Tickets Log
 - xi. Fundraiser Request and Profit Analysis
 - xii. Individual Receipt Log
 - xiii. Inventory and Profit Analysis
 - xiv. Inventory and Sales Analysis – School Clothing
 - xv. Key Control Log

- xvi. Pcard (Purchasing Card) Request
- xvii. Pcard (Purchasing Card) Use Log
- xviii. Petty Cash Log
- xix. Principal's Monthly Checklist
- xx. Purchase Order (School)
- xxi. Purchase Order Log
- xxii. Safe/Vault Access Log
- xxiii. Ticket Sales Report
- xxiv. Transfer Authorization
- xxv. Booster Group Registration Form

VIII. STATUTES, REGULATIONS, AND POLICIES PERTAINING TO STUDENT ACTIVITY FUNDS

1. Nevada Revised Statutes

- [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
- [NRS 354.625](#) RECORDS RELATING TO PROPERTY AND EQUIPMENT; CONTROL OF INVENTORY
- [NRS 372.325](#) SALES AND USE TAX EXEMPTIONS: SALE TO UNITED STATES, STATE OR POLITICAL SUBDIVISION
- [NRS 387.175](#) COUNTY SCHOOL DISTRICT FUND: COMPOSITION
- [NRS 393.010](#) MANAGEMENT, CONTROL AND CUSTODY OF SCHOOL PROPERTY
- [NRS 393.170](#) LIBRARY BOOKS, TEXTBOOKS AND OTHER SCHOOL SUPPLIES: PURCHASE; PAYMENT FOR DAMAGE; OWNERSHIP; PENALTY

2. Nevada Administrative Code

- [NAC 354.750](#) INVENTORY OF CAPITAL ASSETS: REQUIREMENT; GUIDELINES; IDENTIFYING NUMBER

3. WCSD Policies, Regulations, Procedures And Manuals

BP 3100	FINANCIAL SERVICES
AR 3211	INVESTMENTS
AR 3210.1	SCHOOL ACTIVITY FUNDS
AR 3250	FEES AND DEPOSITS
AR 3260	MISCELLANEOUS INCOME
BP 3265	EQUIPMENT AND PROPERTY
AR 3270.1	DISPOSAL OF PERSONAL PROPERTY
AR 3440	FIXED ASSETS INVENTORY
BP 3410	SYSTEM OF ACCOUNTS
AR 3410	SYSTEM OF ACCOUNTS
BP 3280	GIFTS, GRANTS AND DONATIONS
AR 3280	ACCEPTANCE OF GIFTS, GRANTS, OR BEQUESTS
AR 3272.1	GRANTS OF MONEY & DONATIONS OF PROPERTY
BP 3321	BIDS/QUOTATIONS AND CONTRACTS
AR 3321	BIDS AND QUOTATIONS
BP 3434	PERIODIC AUDITS
AR 3434	PERIODIC AUDITS
AR 5135.1	FUND RAISING DRIVES
BP 7120	COMMUNITY USE OF SCHOOL BUILDINGS AND FACILITIES
FM-P001	FACILITY USE APPLICATION TERMS & CONDITIONS
FM-F001	FACILITY USE FORM
FM-L001	WCSD FACILITY RENTAL FEES - HOURLY
HB 5310	STUDENT TRAVEL MANUAL