



WCSD Student Activity Funds

Restricted Funds

“Restricted” funds are raised for a specific purpose and/or for a specific group.

“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

Almost ALL money in Student Activity Funds is restricted. No accounts or funds may be used on STAFF unless the funds were raised specifically for staff.

Example: A donor gives the school \$500, with a donation letter, but the letter specifies “general use”. This may NOT be used on staff.

Example: The school holds a fundraiser, with a completed fundraiser form, and 50% of proceeds going to Staff Incentives. This MAY be used on staff.

If you are not sure, please contact the Student Activity Funds department.

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Completed Forms

Example Issue: “Check Authorization forms and Pcard Requests did not reflect the authorization signature of the teacher/activity advisor and/or the principal.”

Example Issue: “Some Pcard transactions did not reflect the involvement of three individuals.”

- **Each request should have minimum three people involved in the transactions: bookkeeper issuing payment or Pcard, advisor approval, administrator approval.**
- “Educate teachers/activity advisors as to their responsibility for preparing and signing Check Authorization Requests and PCard Requests to evidence their approval of disbursements made from accounts they oversee.”

Reference SAFPM v2, Page 15, Page 23.



ADMINISTRATIVE FORM 3516
STUDENT ACTIVITY FUNDS
PCARD REQUEST

your school name

School name

Time/Date card requested 1/15/24 Person requesting card Teacher/Advisor
Vendor name Little Caesars Estimated \$ amount \$ 70.00
Items to be purchased Pizza for (reason)

| Activity advisor approval | Date | Activity account name | Activity account number |
|------------------------------------|----------------|--------------------------|-------------------------|
| <u>Teacher/Advisor</u> | <u>1/15/24</u> | <u>Teacher's Account</u> | <u>40-10-XXXX</u> |
| <u>(any other account advisor)</u> | | | |

Principal (or other admin if principal is
Administrator approval Date advisor)

Top portion must be filled out in its entirety prior to making a pcard purchase. Receipt must be turned in when purchase is complete and pcard is returned or you may be held personally responsible for purchase charges. By submitting this form you authorize the account(s) named above to be charged for this purpose.

Bookkeeper use only

| | | | |
|-----------------------|-----------------|------------------------------|-----------------------------------|
| Pcard issued | <u>1/31/24</u> | Pcard statement date | <u>2/6/24</u> - on commerce stmt. |
| Pcard returned | <u>1/31/24</u> | Bank statement date | <u>2/9/24</u> - on bank acct. |
| Receipt received | <u>(Yes)</u> No | Adjustment or manual check # | <u>PC XXXX</u> |
| Actual amount charged | <u>69.90</u> | | <u>(from log)</u> |

Bank

IAL CARDS

34

MEMO STATEMENT

Account ID [REDACTED]
Account Number [REDACTED]
Statement Date FEB 06, 2024
Statement Activity \$69.90

**** MEMO STATEMENT ONLY ****
DO NOT REMIT PAYMENT

**00000000

OLS SAF

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Visa Purchasing

ACCOUNT ACTIVITY

| Transaction Description | Amount |
|------------------------------------|---------|
| LITTLE CAESARS 2005 0003 SPARKS NV | \$69.90 |

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Payment for Services

Example Issue: "Payments made directly from student activity funds for services rendered."

"Payment to an individual or business for services rendered may not be made directly from student activity funds. 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."

Includes assembly entertainment, food trucks, photographers, artists, demonstrations, etc.

PLEASE contact Kelly Case or Purchasing Department if you have questions- BEFORE anything is done at the school!

[ICA Info linked here!](#)

Reference: SAFPM v2, Page 24.

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Shipping Addresses

Example Issue: "Some items purchased for school use were not shipped to the school."

Purchased items must be shipped to the school, not a personal residence.

If teachers are ordering and requesting reimbursement for items,
they must be shipped to the school.

Reimbursements must be submitted to the office within 30 days.

Reference: SAFPM v2, Page 44.



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Safe Access

Example Issue: “The secretary and principal can access funds alone.”

- ‘Proper safeguarding of assets requires funds to be kept secure until deposited.’
- Ensure all funds are appropriately safeguarded by requiring the involvement of two individuals when accessing funds from the safe.

Examples: dual access drop safe secured to the building, dual access safe secured to the building, dual access drop box secured to the building.

Reference: SAFPM v2, Page 45.

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Bank Statement Notations

Previous Balance
External Withdrawal WASHOE COUNTY SD - SAF
PCARD PC 8615-8634
Descriptive Deposit [REDACTED]
Check 13469
External Deposit [REDACTED]
SQ230309 ADJ # 1806, 1807
External Withdrawal WASHOE COUNTY SD - SAF
PCARD PC 8635-8642, ADJ # 1811
Check 13467
Check 13401
Check 13468
External Deposit [REDACTED]
SQ230315 ADJ # 1810
Check 13458

Example issue: "Bank adjustments were not referenced directly on the bank statement."

- Note the adjustment number next to the transactions on the bank statement.
- Includes dividend, NSF checks, misc. bank charges, etc.
- Pcard transactions should reference the series of manual check numbers.

Reference: SAFPM v2, Page 18.

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Timely Bank Deposits

Example Issue: "Bank deposits were not made in accordance with the timeframes established in the SAFPM."

Elementary Schools must make deposits when they accumulate \$1000 or more.

No funds may be kept in the school over the weekend.

No funds may be kept in classrooms and should be submitted to the Administrative Secretary ASAP.

Deposits must be made NO LESS than once per week.

Reference: SAFPM v2, Page 7.

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Account Analysis- Detail Reports

Example Issue: “Account Analysis – Detail Reports were not provided to teachers/activity advisors monthly.

After month end processing is completed, file the initial Account Analysis Detail Report. Then under Reports, print another copy to distribute to the advisors.

These statements show ALL activity in the account for the month.

Reference: SAFPM v2, Page 17.

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Staff Incentives

Example Issue: "A portion of the Principal's Discretionary Fund was spent on school staff incentives."

Any purchases made for STAFF must come from funds specifically raised or donated for staff incentives.

Purchases for staff incentives may be purchased only from the staff incentives account.

The Principal's Discretionary and Interest accounts are NOT for anything the principal chooses, funds in this account must contribute to the educational experience of the student.

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.

Reference: SAFPM v2, Page 4, Page 24.

| | Yes | No | Notes |
|--|--------------------------|--------------------------|-------|
| 1. Did you receive the bank statement unopened or did you download the bank statement from your financial institution? | <input type="checkbox"/> | <input type="checkbox"/> | |

Examine Each Check or Imaged Check Copy

| | | | |
|---|--------------------------|--------------------------|--|
| 2. Are any erasures or alterations noted on the checks or imaged copies? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3. Are signatures on checks appropriate? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4. Does the endorsement on the back of the check match the payee's name? (Lack of endorsement does not = mismatch.) | <input type="checkbox"/> | <input type="checkbox"/> | |

Examine the Bank Statement

| | | | |
|---|--------------------------------|--------------------------|--|
| 5. Is there at least one bank deposit per week? If no, why not? | 4 Deposits does NOT equal YES! | | |
| 6. Are there any unusual bank adjustments? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 7. After giving the bank statement to the bookkeeper, did you receive the Reconciliation Report back in a timely fashion? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 8. Did you receive an Account Analysis Report – Summary with Encumbrances? | <input type="checkbox"/> | <input type="checkbox"/> | |

Examine the Bank Reconciliation Report

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

Examine the Account Analysis Report – Summary with Encumbrances

| | | | |
|--|-------------------------------------|--------------------------|--|
| 13. The "Actual Balance" of Account # 10-00-0001 (Checking Account Balance) | Actual balance is NOT bank balance! | | |
| 14. If the checking account balance is greater than \$100,000, was a transfer to savings or the investment account completed? If no, why not? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 15. Did you sign/initial the Account Analysis Report as reviewed? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 16. Was a copy of the Bank Reconciliation Report and Account Analysis Report sent to the Office of Business and Finance within 30 days of the month end? | <input type="checkbox"/> | <input type="checkbox"/> | |
| 17. Did you ask at least on Activity Advisor if they received a monthly Detailed Account Analysis Report from the bookkeeper/secretary? | <input type="checkbox"/> | <input type="checkbox"/> | |

Cash on Hand

| | | | |
|--|--|--|--|
| 18. Have all change funds and petty cash been reconciled to their respective imprest amounts during the current month? | Do you have a change fund or petty cash? | | |
|--|--|--|--|

WCSD Student Activity Funds

THANK YOU

Thank you for ALL that you do for our schools! We are here to support you.

If you want to schedule 1-1 training, have questions or need any assistance, please contact the SAF Team!

The issues mentioned in this presentation are direct information from Audit Reports, the SAF Manual, and more sources. Please contact us with any questions!

Jan Todd, ES SAF Technician

Carsyn DiPrima, SAF Accountant

Mindy Caporin, Assistant Controller