

# TABLE OF CONTENTS

<b><i>INTRODUCTION</i></b> .....	2
<b>HOW TO FORM A STUDENT CLUB</b> .....	4
<b>MINUTES</b> .....	4
Minutes .....	5
<b><i>REVENUE</i></b> .....	6
<b>FUNDRAISING GUIDELINES</b> .....	7
Governing Board Approved Student Activity Fundraisers .....	8
<b>FOOD SERVING GUIDELINES FOR FUNDRAISING ACTIVITIES</b> .....	9
<b>PROCEDURES FOR CHECK HANDLING</b> .....	11
<b>RETURNED CHECKS (CHECKS THAT DO NOT CLEAR or NSF)</b> .....	11
<b>CASH REGISTER CORRECTIONS</b> .....	11
<b>DOCUMENTATION OF MONIES RECEIVED</b> .....	12
Class List.....	14
Fundraiser Reconciliation Form .....	15
Auxiliary Operations/Student Activity Ticket Log.....	16
Ticket Sales Report.....	17
<b>HOW TO PREPARE A DEPOSIT</b> .....	18
Elementary and Middle School Daily Cash Summary .....	19
Cash Distribution Report.....	20
<b><i>EXPENDITURES</i></b> .....	21
<b>REQUISITIONS</b> .....	22
<b>FREQUENTLY USED ACCOUNT CODES</b> .....	22
<b>PAYROLL EXPENSES</b> .....	23
<b>PREPAYMENTS</b> .....	23
<b>FIELD TRIPS</b> .....	23
<b>CASH ADVANCES</b> .....	24
<b>STUDENT REFUNDS</b> .....	25
<b>INTERCLUB TRANSFERS</b> .....	25
<b>WAREHOUSE ORDERS</b> .....	25
Transfer of Funds/Expenditure Justification.....	26
<b>CHANGE FUND</b> .....	27
<b>PETTY CASH FUND</b> .....	27
Petty Cash Reimbursement.....	28
<b><i>LAW</i></b> .....	29
<b><i>BOARD POLICY</i></b> .....	31

## INTRODUCTION

Student activities are defined in A.R.S. §15-1121 as student clubs, organizations, school plays or other entertainment. Student Activities monies are raised by the efforts of students with the approval of the Governing Board. These monies must be accounted for in an agency fund titles, Student Activities Fund, which is separate and distinct from district operating funds.

### **The purpose of Student Activities is:**

1. To provide opportunities for the pursuit of established interests and the development of new interests.
2. To educate for citizenship through experiences and insights that stress leadership, fellowship, cooperation and independent action.
3. To develop school spirit and morale.
4. To encourage moral and ethical development
5. To strengthen the mental and physical health of the students.
6. To provide for a well-rounded social development of students.
7. To widen student contacts.
8. To provide opportunities for students to express their creative capacities more fully.

Student Activity fund raising projects would include food sales, magazine sales, picture sales and other fund raising projects involving student organizations. The rule of thumb is: if student organizations at a school participate in a fund raising project, the project is a Student Activity fund raising project.

The Student Activities Fund will be centralized at District. All deposits will be channeled through a District Student Activities account; all disbursements will be made through this account. Interest earned will be appropriated twice annually to each club according to their ending balance at December 30<sup>th</sup> and June 30<sup>th</sup>.

The Governing Board will appoint a representative at the District office to act as Student Activities Treasurer. A representative at each school will also be appointed to act as Assistant Student Activities Treasurer.

The Student Activities Treasurer will prepare a monthly report of revenue and expenditures and submit it to the Governing Board.

**Student Activities accounting functions are governed by the following principles:**

1. Monies should be expended in a manner beneficial to those students who participated in the fundraiser. Students must actively participate in the management of funds.
2. Building administrators should participate in developing policies, procedures and regulations for the supervision and administration of student body financial activities. **The building administrator will conduct a training session at the beginning of each school year involving all persons who will in any way be responsible for Student Activities functions.**
3. Disbursements of monies derived by the efforts of a specific student club or organization must be approved by that group. Any monies generated by the student body as a whole should be administered by the student council.
4. Student Activities monies must not be used to defray any district expense.
5. Cash must be available in the account of a student club or organization before a purchase order is issued. Under certain circumstances, the Student Activities Treasurer and the applicable student organization may give written authorization to loan funds to another club provided cash is available in the account of the club making the loan.
6. No purchases may be made or services retained without an authorized purchase order.

## **HOW TO FORM A STUDENT CLUB**

**In order for a club to be recognized as an official group it must meet the following criteria:**

1. Must be recognized by the student council and approved by the school Administration.
2. Must be chartered where applicable, i.e.: Student Council, NJHS, or any club that is a local branch or chapter of a central organization.
3. Must have a constitution that identifies:
  - a. The purpose of the club or organization
  - b. The organizational structure
4. Must have at least one adult sponsor who is an employee of the District.
5. Each year the club must give a list of members and officers to the Student Council, the Bookstore Manager and the building administrator.

If these criteria cannot be met, the group must then function as part of the Student Council upon approval of the Student Council and school administration. The Student Council will then approve for all expenditures and record the approval in their minutes.

## **MINUTES**

Expenditures from the Student Activity Fund must be approved by the building administrator, club sponsor and student representative. **Minutes must be kept on file at the Bookstore or school office.** They should not be sent to District Office. Minutes should include the date, members present, old business, new business and motions (see example on page 5). All expenditures of money require specific information regarding the request such as the vendor name, amount requested and any applicable time frames. The school administrator should review a copy of the minutes before signing the requisition.

# Minutes

Date: \_\_\_\_\_

Club Name \_\_\_\_\_

Called to Order: \_\_\_\_\_

Members Present: \_\_\_\_\_

Minutes: \_\_\_\_\_ Approved

Treasurer's Report: \_\_\_\_\_

Agenda Items:

Old Business

\_\_\_\_\_  
\_\_\_\_\_

New Business

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motions:

1. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Seconded \_\_\_\_\_

Approved: \_\_\_\_\_yes \_\_\_\_\_no

2. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Seconded \_\_\_\_\_

Approved: \_\_\_\_\_yes \_\_\_\_\_no

3. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Seconded \_\_\_\_\_

Approved: \_\_\_\_\_yes \_\_\_\_\_no

4. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

By \_\_\_\_\_  
Seconded \_\_\_\_\_

Approved: \_\_\_\_\_yes \_\_\_\_\_no

Adjournment: \_\_\_\_\_

Respectfully submitted,

## REVENUE

Cash requires a strong system of internal accounting control because it is the most liquid of all assets. Therefore, the Paradise Valley Unified School District has adopted the following policies, which will be adhered to by all schools that maintain a Student Activity Fund account.

The Governing Board has established a Student Activity bank account. All schools who maintain a Student Activity Fund will deposit their receipts, **intact**, into this account. **No refunds or supplies may be paid for directly out of the receipts before they are deposited.**

Receipts may be derived from various sources including:

1. Dues
2. Concession Sales
3. Ticket Sales
4. Publications
5. Salvage Drives
6. Gifts (do not include gifts to the district)
7. Approved Fundraisers (see list of Board approved fundraisers)
8. Interest
9. Class or student pictures

**NOTE: All persons handling cash must be bonded. Employees of the District are covered under a blanket bond provided by the District. Non-district employees are not to handle cash.**

The District Office will provide each school with a monthly Statement of Revenue and Expenditures (Greenbar Report). The school will reconcile district records with school records. The reconciliation must be signed and dated by the person who completes it. Any discrepancies should be reported to the district office so that corrections can be made in a timely manner. Interest earned on the district account will be appropriated to the school clubs twice annually based on their balances at 1/30 and 6/30.

Segregation of duties between cash handling and record keeping must be maintained.

## **FUNDRAISING GUIDELINES**

It is not the intent of these guidelines to encourage fund-raisers by students or parent groups. It is recognized, however, that such activities can serve as a learning experience for children. Further, involving parent groups in raising monies can enhance cooperation between home and school.

In all instances regarding Student Activities, the principal will be held accountable for obtaining the proper authorization for fund-raisers for the organization and conduct of each fund raising activity in accordance with state guidelines as set forth in the Student Activity Manual of Procedures.

### **Elementary Schools**

**Fund raising at the elementary school level (K-6) will be governed by the following guidelines:**

1. All sales involving student organizations are classified as student activity fund-raisers *and the money must be deposited into the student activity bank account.*
2. Obtain prior approval for any student fund-raising activity from the Governing Board at the beginning of the school year and from the Assistant Superintendent for Educational Services – Elementary, for any additional fund-raisers not presented to the Governing Board.
3. Students are not permitted to sell items going from house to house. **This policy will be incorporated in the Parent-Student Handbook.**
4. Fund raising activities initiated by student councils may be either on campus or off campus but must be within the guidelines prescribed in this manual.
5. Joint fund raising activities between student council and PTA/PTO are permissible provided:
  - a. Prior approval is obtained from the Governing Board or the Assistant Superintendent for Educational Services.
  - b. Proceeds are allocated proportionately between student activities and PTA/PTO. (Commingling of funds is not to take place. *Student Council profit must be deposited into the Student Activity Account*)
  - c. All State guidelines, as set forth in this manual, are adhered to.
6. Monies raised through the efforts of students must be spent for the benefits of those students. Excessive carryovers will be carefully reviewed.
7. **Raffles or lotteries are not allowed.**

### **Middle and High Schools**

Same rules as for elementary schools except that:

House to house sales will be allowed only with the approval of the Assistant Superintendent for Educational Services – Secondary.

**PARADISE VALLEY UNIFIED SCHOOL DISTRICT NO. 69**  
Governing Board Approved Student Activity Fundraisers

**FOOD:** (Must conform to serving guidelines pg. 9)

Apples  
Bagels  
Baked Goods  
Beef Jerky  
Breakfast items  
Candy  
Candy Apples  
Cotton Candy  
Donuts  
  
Frozen Fruit Drinks  
Frozen Yogurt  
Nachos  
Nuts  
Otter Pops  
Peanuts  
Pickles  
Pizza  
Popcorn  
Popsicles  
Pretzels  
Sausage/Cheese  
Snow Cones  
Soft drinks  
Spices  
Sub sandwiches  
Other Food Items

**PERSONAL ITEMS:**

Auto Window Shades  
Book Sales/Book Covers  
Calendars  
Candles  
Cookbooks  
Crystal  
Flowers  
Greeting Cards/Stationery  
Holiday Gifts/Boutique  
Jackets  
Jars  
Jewelry  
Magazines  
Memo Boards  
Message Grams  
Notebooks  
Pencils  
Posters  
Rummage Sale  
Stuffed Animals  
Sunglasses  
Suntan Lotion  
Sweatshirts  
Tapes/CDs

**SCHOOL SPIRIT:**

Balloons  
Bumper stickers  
Buttons  
Calendars  
Caps  
Folders  
Hats  
Key chains, charms  
Mugs, cups  
Pillows  
Ribbons  
Pom Poms  
Stadium Cushions  
T-shirts  
Towels  
Yearbooks

**CONCESSION STANDS:** (Must conform to serving guidelines pg 9)

Candy  
Hot dogs  
Popcorn/Chips/Nachos  
Soft Drinks

**SERVICES:**

Car Washes  
Clinics  
Kiss the Pig  
Mr. Irresistible  
Pictures/Picture Folders

**MISCELLANEOUS:**

Book Fairs  
Carnival  
Coupon Books  
Dances  
Drama Productions  
Fair Tickets  
Fashion Show  
Field Trips  
Fun Run  
Grocery Store Receipts  
Internet Shopping Incentive Program  
Marathons  
Mini Olympics  
Mother's Day Greetings  
Musicals  
Pennants  
Phoenix Suns' Tickets  
Renaissance Fair  
Skate Parties  
Sporting Events  
Student Stores  
Student vs Staff  
Talent Show  
Talk-a-thon  
Teacher Auction  
Tupperware  
Walk-a-Thon  
Wrapping Paper  
Yearbooks

## **FOOD SERVING GUIDELINES FOR FUNDRAISING ACTIVITIES**

We are concerned with the safety of our students. We must also comply with the rules and regulations established by the Maricopa County Dept. of Environmental Services, United States Dept. of Agriculture, and PVUSD Governing Board Policy. The guidelines below will help standardize how food is handled and served on all campuses.

### **Food Serving Guidelines for Fundraising**

- If food is served during the school day (first bell to last bell), items offered must comply with Governing Board Policy 7.3.2. This policy applies to K-8 level only.
- All food items being sold must come from a commercial kitchen with an approved Maricopa County Health permit.
- Fundraising during the breakfast or lunch period should not take place in the cafeteria.
- Food cannot be stored in any Nutrition & Wellness kitchen area including freezers, refrigerators, or storerooms.

### **Food in the Classroom**

- All foods offered must come from a commercial source with an approved Maricopa County Health permit. Examples of approved sources are: supermarket bakery, retail location, or a commercial restaurant.
- All food offered is delivered at proper temperature and unwrapped food is served with a non-latex gloved hand or serving utensil. The cafeteria manager at your school can provide you with non-latex gloves if needed.
- All food offered is being consumed within a reasonable amount of time and is maintained at proper temperature.
- No contact is to be made by a non-gloved hand with any food item that is not pre-wrapped.

### **After Hours Carnivals and Parties**

After school functions must be in compliance with Maricopa County Health Code. In order to operate a function where food is being served, a County permit is required. There are three options listed below that meet this requirement:

1. The sponsoring group should obtain their own Maricopa County Health permit to operate. The fees for this permit range from \$70-\$260 per year depending on the type of permit. A permit requires that one person on site be certified in an approved Maricopa County sanitation course.
2. The school kitchen can be rented by contacting Community Education at 867-5209. The cafeteria manager can also be hired through Community Education to work the event. All cafeteria managers have the proper certification required by the County.
3. Hire a catering company with an approved Maricopa County permit to service the function. The vendor must possess the proper permit to cater. The vendor must be completely self-reliant. Caterer must have necessary supplies for the function and be able to comply with County regulations with regard to safety and sanitation.

Although a food handler's card is not required for a Miscellaneous Food Permit or a Retail Grocery Permit, it is required for those assisting with food preparation in a food service kitchen. Food handler's cards are obtained by reading a booklet about safe food handling and taking a test. Booklets are available for review at the test location.

Testing is conducted at the Northern Region office of the Maricopa County Department of Environmental Services at 3101 East Shea, Suite #220. The cost is \$12 and must be paid in cash.

If you have questions, please do not hesitate to contact:

PVUSD Nutrition & Wellness – 602-493-6330

Or

Maricopa County Dept. of Environmental Services

Northern Region – 602-867-1780

## **PROCEDURES FOR CHECK HANDLING**

The following policy applies to all personnel who collect or receive money for any reason, i.e., bookstore employees, cafeteria personnel, school secretaries, etc. All checks received must comply with the following policy unless otherwise approved by the District Finance Office. Employees are not allowed to take a check in violation of this policy:

1. Checks without a student identification number
2. Two-party personal checks
3. Altered checks
4. Post-dated checks
5. Checks payable to two or more persons
6. Insurance drafts, income tax refunds or dividend checks
7. Counter checks (no printed information or account number)
8. Any personal check except for the purchase made.
9. Any check from a person with an unresolved NSF check on file.
10. Checks should be payable to P.V.U.S.D. or the school. **Checks made out to a booster club or a parent organization should not be accepted.**

## **RETURNED CHECKS (CHECKS THAT DO NOT CLEAR or NSF)**

All checks returned from the bank will be forwarded to the school by the Finance Office along with a Cash Receipts Input form. The club's account balance will be adjusted in the District records by the check amount. The school's club account records should also be adjusted to reflect the outstanding amount.

The school should attempt to collect for the returned check. Additional checks should not be accepted until the outstanding check is resolved. The High Schools may use a collection agency to aid in the collection of returned checks if all other attempts have failed.

Once the funds have been collected, the cash or check should be deposited into the school's account as described in the Revenue section. The Cash Collection Report should clearly indicate "NSF redeposit" for the appropriate club or account.

## **CASH REGISTER CORRECTIONS**

A log will be maintained to document cash register error corrections. The cash register operator will record the transaction number, description and amount of the error in the log, initial the log and attach the cash register tape. A witness will also initial. A building administrator will review and approve the log daily by tracing the error correction transaction from the log to the cash register tape. The administrator should then sign and date the log. The error log will be maintained in a separate file at the site. **Do not send the error log to the District Office, or attach to the Deposit.** A similar log should be maintained by the school store and a copy should be turned into the Bookstore when funds are brought in for deposit.

## **DOCUMENTATION OF MONIES RECEIVED**

All funds collected must be documented. The method may vary according to what works best for each activity. The following section describes several methods that can be used to document funds so that they may be traced back to their source as required by *USFR X-H-7*.

**One of these methods must be used, but it will be the school's discretion to decide what is appropriate for each activity:**

### ***1. Pre-numbered Receipts –***

#### **Elementary & Middle Schools**

The money is counted in front of the student or person turning in the money and a pre-numbered receipt is issued. The original receipt is given to the student; the 2<sup>nd</sup> copy is attached to the school deposit paperwork and the 3<sup>rd</sup> copy remains in the receipt book as a permanent record of the transaction.

#### **High Schools**

In general students should bring their funds to the bookstore. The Bookstore Manager or Bookstore Clerk will count the monies in front of the student and enter the funds into the cash register, crediting the proper club. The student is given a cash register receipt for the total funds paid. The cash register report serves as the permanent record of the transaction. If funds are paid to someone other than the bookstore, pre-numbered receipt books may be used, as described above for Elementary & Middle Schools

### ***2. Class Lists – Elementary, Middle and High Schools***

In lieu of issuing pre-numbered receipts (see above) to each student a class list or club roster may be developed listing all students or members. When a student makes a payment, the collector will sign and date next to the student's name and indicate the amount paid. The students should also initial next to their name. The list should be totaled and signed by the collector (see sample list). **NOTE: The money collected must reconcile with the class list.**

At the end of the day, the collector will turn in the monies together with the class list and a completed "Cash Distribution Report" to the school secretary/accounting clerk or to the school bookstore. The money will be counted in front of the collector and the Cash Distribution Report will be signed. The secretary or bookstore manager will verify that the class list agrees with the funds deposited. The secretary or bookstore manager will then issue a pre-numbered receipt or cash register receipt (see above) to the collector and also give the collector one copy of the Cash Distribution Report. Any discrepancies noted between the lists, the cash distribution report and the money should be reconciled while the collector is present.

### **3. Fundraiser Reconciliation Reports – Resale**

When items for resale are involved a reconciliation report **must** be completed. This form accounts for an inventory of the product that was sold (see sample form) and any remaining product. If a change fund is used, it is accounted for on this form. The Fundraiser Reconciliation Report should be turned into the school office or bookstore along with the change fund (if issued) and the money that was collected. The total sales must match the Net Collections for Deposit. A pre-numbered receipt or a cash register receipt will be issued for the deposit amount and a signed copy of the completed form is given to the collector for their record.

**NO CASH DISTRIBUTION REPORT IS NEEDED WHEN USING A FUNDRAISER RECONCILIATION REPORT**

### **4. Ticket Sales Reports**

Sales for activities such as dances or plays should be accounted for with pre-numbered tickets. Receipts from events for which tickets are sold will be accounted for as follows:

1. Each school will be responsible for ordering and tracking pre-numbered tickets. These tickets should be tracked using a ticket log to record beginning and ending ticket numbers (*USFR X-H-6*). See sample log
2. The Bookstore Manager or school secretary/accounting clerk indicates on the Ticket Sales Report (see sample) the change fund amount (if used) and beginning and ending ticket numbers being issued.
3. The ticket seller signs for the receipt of funds and tickets and is given the Ticket Sales Report to complete.
4. After the event has taken place, the ticket seller reconciles cash to the ticket sales and returns remaining tickets, cash and the completed Ticket Sales Report to the office or bookstore.
5. The school secretary or bookstore manager verifies the Ticket Sales Report and issues either a cash register receipt or a pre-numbered receipt to the ticket seller and signs the Sales Report, giving a copy to the seller.

**NO CASH DISTRIBUTION REPORT IS NEEDED WHEN USING A TICKET SALES REPORT**

At the end of each year, schools will inventory all remaining tickets and record all numbers in the ticket log. All tickets should be safe-guarded in the same manner as cash. The ticket seller and the person who issues the tickets and receives the money should be two different individuals.



# Paradise Valley Unified School District No. 69

## Student Activity Fund

### Fundraiser Reconciliation Form

SCHOOL \_\_\_\_\_ DATE \_\_\_\_\_

CLUB NAME AND NUMBER \_\_\_\_\_

EVENT \_\_\_\_\_

SPONSOR \_\_\_\_\_

BEGINNING INVENTORY	NUMBER ITEMS SOLD	NUMBER ITEMS REMAINING	PRICE	TOTAL SALES

DENOMINATION	CHANGE FUND	CASH RETURNED
CHECKS		
\$50.00		
\$20.00		
\$10.00		
\$ 5.00		
\$ 1.00		
\$ .50		
\$ .25		
\$ .10		
\$ .05		
\$ .01		
TOTAL		
LESS CHANGE FUND		(\$      )
NET COLLECTIONS FOR DEPOSIT		\$      )
LESS TOTAL SALES		(\$      )
CASH OVER/SHORT		\$      )

CHANGE FUND ISSUED TO

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

REPORT RECEIVED BY

\_\_\_\_\_  
BOOKSTORE MANAGER OR DESIGNEE SIGNATURE

\_\_\_\_\_  
DATE

COMMENTS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# PARADISE VALLEY UNIFIED SCHOOL DISTRICT NO. 69

## Ticket Sales Report

SCHOOL \_\_\_\_\_ DATE \_\_\_\_\_

ACCOUNT NAME \_\_\_\_\_ CODE \_\_\_\_\_

EVENT \_\_\_\_\_

TICKET SELLER \_\_\_\_\_

TICKET TYPE	ISSUED		NUMBER ISSUED	LAST NUMBER USED	NUMBER SOLD	PRICE	PRICE EXTENSIONS
	FROM	TO					
<b>TOTAL SALES</b>							\$

DENOMINATION	CHANGE FUND	CASH RETURNED
CHECKS		
\$50.00		
\$20.00		
\$10.00		
\$ 5.00		
\$ 1.00		
\$ .50		
\$ .25		
\$ .10		
\$ .05		
\$ .01		
TOTAL		
LESS CHANGE FUND		(\$        )
NET COLLECTIONS FOR DEPOSIT		\$
LESS TOTAL SALES		(\$        )
CASH OVER/SHORT		\$

TICKETS AND CHANGE ISSUED TO

\_\_\_\_\_  
TICKET SELLERS SIGNATURE

\_\_\_\_\_  
DATE

TICKETS, CHANGE AND CASH COLLECTIONS RECEIVED BY

\_\_\_\_\_  
BOOKSTORE MANAGER OR DESIGNEE SIGNATURE

\_\_\_\_\_  
DATE

COMMENTS

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **HOW TO PREPARE A DEPOSIT**

The school secretary/accounting clerk or bookstore manager will prepare a deposit when funds are substantial but at least on a weekly basis (*USFR X-G3*). Deposit paperwork will consist of one or more of the following:

1. Cash Distribution Reports
2. Ticket Sales Reports
3. Fundraiser Reconciliation Reports
4. Cash Register reports (high schools only)
5. One Daily Cash Summary
  - a. This summarizes all supporting documentation and is required with each deposit
  - b. The Daily Cash Summary must be signed by a school administrator as well as the person who prepared the deposit.

The original copies of all these reports should be stapled together and sent to the District Office in a timely manner. Funds are not available until the deposit information has been entered into the Financial Management System at the District Office.

### **DO NOT INCLUDE ANY CLASS LISTS, CASH ADVANCE RECEIPTS OR OTHER SUPPORTING DOCUMENTATION WITH PAPERWORK SENT TO DISTRICT OFFICE.**

The school will retain copies of all these reports as well as any other supporting documentation, including class lists and pre-numbered receipts, cash register reports, and copies of cash advance receipts. **All deposit paperwork and supporting documentation should be retained by the school in compliance with State retention requirements.**

Deposit Slips will be filled out in triplicate for the deposit. Checks do not have to be listed individually on the deposit slips. A tape can be run and attached to the deposit slip with the checks to be deposited. For schools with multiple clubs be sure club number is written on the check and for large fundraisers include student ID number on check.

All copies of the deposit slip should be included in the bank bag according to the directions on the bag, along with the cash and checks. A bill of lading/receipt will then be prepared for the armored car company who will pick up the deposit. (see instructions on receipt book from company)

Money should be held in safe until it is picked up by the armored car company. No money should be kept in desks or file cabinets at any time. No money should be held over the summer or winter breaks.

A validated copy of the deposit slip will be returned to the school from the district office. Deposit slips are ordered by the Student Activity and Auxiliary Operations Coordinator. Please call or email when you are running low. Do not wait until you use the last deposit slip! Do not send re-order form directly to the bank!

Bank bags are available through the school's cafeteria manager or the Food and Nutrition Office. Armored Car Receipt Books are available from the Finance Office.



## Paradise Valley Unified School District #69 Cash Distribution Report

### CASH COLLECTION REPORT

School Name \_\_\_\_\_ Account # \_\_\_\_\_  
 Account Name \_\_\_\_\_  
 Event/Project \_\_\_\_\_ Date of Event \_\_\_\_\_  
 Comments \_\_\_\_\_

Denomination	Cash Collections
Checks	
50.00	
20.00	
10.00	
5.00	
1.00	
.50	
.25	
.10	
.05	
.01	
<b>Totals</b>	

Collections for Deposit \$ \_\_\_\_\_

Club Officer/Collector Signature \_\_\_\_\_  
 Date \_\_\_\_\_ Cash Box # \_\_\_\_\_

Bookstore Manager/Designee Signature \_\_\_\_\_  
 Date \_\_\_\_\_

### CASH ADVANCE REPORT

I acknowledge the receipt of \$ \_\_\_\_\_ from Account No. \_\_\_\_\_  
 to be used for the following purpose: \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature of Employee

### RECONCILIATION OF CASH ADVANCE

\_\_\_\_\_ has returned \$ \_\_\_\_\_ and receipts  
 Employee name  
 totaling \$ \_\_\_\_\_ in connection with the above advance.

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Signature of Bookstore Manager/Designee

**Note:** Attach receipts and cash register tape (where applicable) to this form and forward to District Office.

## EXPENDITURES

Student Activity monies must not be used to supplant any district expenses and should be spent for the benefit of those students who participated in the fund-raising activity unless otherwise specified by the club. Student Activity expenditures are subject to sales and use tax in the same manner as all other district expenditures. All expenditures must be preapproved by the student club and approval must be reflected in the minutes.

Funds collected by the activities of students must be accounted for by procedures developed by Business Services. **Student Activity funds cannot be used for refreshments, parties or gifts to teachers or administrators.** It is understood that students will approve these expenditures, but we must avoid any impression that would indicate the inappropriate use of student funds.

**The building administrator shall be held responsible and accountable to assure that expenditures are proper, reasonable and professionally appropriate.** It is understood that students can be encouraged to approve the expenditure of funds for whatever the teachers or administrators deem necessary, but it is the responsibility of the principal to ensure the intent of the laws is upheld.

Following are examples of appropriate Student Activities expenditures:

- Field trip costs (excluding personnel costs)
- Assemblies and speakers for students
- Student rewards and incentives
- Cost of fundraising activities (i.e. purchase of items for resale)
- Costs related to student club activities (i.e. Yearbook, Prom, etc. costs)
- Senior gifts
- Small school spirit projects such murals or windows which do not constitute maintenance, building/land improvement, or ensure safety.

Following are some examples of purchases that are **not** allowed:

- Gifts to staff members
- Non-preauthorized expenditures (must have a PO before purchase)
- Alcohol or tobacco
- Donations to parent or teacher groups
- Food for adults (except when acting as a sponsor or chaperone at a student activity)
- Office supplies, furniture or equipment
- Instructional teacher training
- Classroom supplies, furniture or equipment
- Instructional aides
- Personnel costs related to school-day activities (i.e. substitutes, addenda)
- Scholarships for post-graduation activities or education
- Building and land improvements except noted above

## REQUISITIONS

All commitment of funds must be by an approved Purchase Order. The only exceptions will be for refunds and cash advances. **Commitments made by an individual without prior approval will result in personal liability.** (PVUSD Employee Guide to Purchasing, page 10) It is not appropriate for teachers to sign contracts (Governing Board Policies and Procedures Manual, section 6, page 3).

Requisitions need to be submitted in a timely manner. It is strongly recommended that they be submitted at least 2 weeks prior to the date needed. This allows adequate time to ensure that the purchase order or check (if required) is available when needed.

Requisitions need to be filled out completely. The description should be detailed enough for individuals outside the school site to determine what is being ordered and how it will be used. The requisition also **must include** administrator and student signatures and meeting date information.

### **NOTE:**

IF THE DISTRICT IS NOTIFIED BY THE VENDOR THAT THE COST OF THE MERCHANDISE ORDERED EXCEEDS THE AMOUNT INDICATED ON THE PURCHASE ORDER, A PRICE CHANGE NOTIFICATION WILL BE PREPARED BY THE PURCHASING DEPARTMENT, IN ALL INSTANCES WHERE AN INCREASE OF \$100.00 OR MORE ON THE TOTAL ORDER OCCURS. THIS PRICE INCREASE WILL BE FORWARDED TO THE BOOKSTORE MANAGER (DESIGNATED EMPLOYEE AT THE MIDDLE SCHOOL) FOR APPROVAL BY THE ADMINISTRATOR IN CHARGE. **IN ADDITION, SCHOOLS MUST COMPLETE AN ADDITIONAL FUNDS JUSTIFICATION FORM AND REQUEST STUDENT APPROVAL FOR THE ADDITIONAL COST. THIS MUST BE REFLECTED IN THE STUDENT MINUTES.** THE SAME PROCEDURE WILL BE FOLLOWED IN INSTANCES WHERE AN INVOICE EXCEEDS THE PURCHASE ORDER BY \$100.00 OR MORE EXCEPT THE FINANCE DEPARTMENT WILL ISSUE THE PRICE CHANGE NOTIFICATION.

## FREQUENTLY USED ACCOUNT CODES

General Supplies	850.000.0000.6610.XXX.XXXX
Warehouse Supplies	850.000.0000.6611.XXX.XXXX
Student Transportation	850.000.0000.6510.XXX.XXXX
Admissions & Fees	850.000.0000.6810.XXX.XXXX
Supplies for Sale	850.000.0000.6612.XXX.XXXX
Consultants	850.000.0000.6321.XXX.XXXX
Purchased Prof Services	850.000.0000.6300.XXX.XXXX
Registration	850.000.0000.6323.XXX.XXXX
Equipment Rental	850.000.0000.6442.XXX.XXXX
Meals & Lodging (Students)	850.000.0000.6892.XXX.XXXX

## **PAYROLL EXPENSES**

If the district contracts with an employee of the district to be a game official or for any other services outside the normal scope of their duties, payments for these services are supplemental wages and are subject to payroll tax withholdings. This includes retirees and substitutes. The employee's supervisor must submit an approved time sheet coded to Student Activities. **Payroll expenses must be authorized in the minutes.**

Personnel action forms should be completed detailing the service the employee will perform and the dates involved. The PAF should be sent to Finance first. It will then be forwarded to Personnel. When determining the cost of the service, be sure to include the costs of benefits. For example, an employee agrees to paint a mural in the cafeteria for \$33.00 an hour. The total cost to the fund for each hour would be \$37.53 (\$33.00 + the cost of benefits).

## **PREPAYMENTS**

School districts are prohibited by law to make prepayments for goods or services. Should a vendor not accept our Purchase Orders, every effort should be made to locate the merchandise elsewhere. **Rarely**, will there be an exception to this rule.

## **FIELD TRIPS**

Student Activity Funds may be used to finance field trips if the following guidelines are observed:

1. District guidelines and policies regarding field trips will be observed. (See PVUSD Field Trip Procedures Brochure)
2. Expenditures must be authorized by the club taking the trip *and recorded in their minutes*.
3. Cost of transportation for field trips will be in accordance with current district policy and procedures. *Purchase Orders must be issued prior to the trip.*
4. Payment of any costs cannot be a prerequisite for participation by a student for a classroom related educational field trip taken during school hours.

## **CASH ADVANCES**

Cash advances may be necessary from time to time. However, cash advances are not to be used at vendors that accept our Purchase Orders. The main use of cash advances is for out of town trips, where unexpected expenses may occur, or for use at vendors that do not accept our Purchase Orders. Cash advances may not be used to bypass the procurement process. Therefore, items commonly available at vendors who accept our purchase orders are not allowable. Cash advances are for supply items only. Electrical equipment, power tools, etc. are not allowable.

To obtain a cash advance, a requisition will be submitted to the District Office for a check. The requisition should clearly indicate the purpose of the Cash Advance including the type of activity and the date of the event/trip. Checks will only be issued to district employees, and cannot be made out to students or to parents. The request must be approved by the Principal/Assistant Principal after approval by the club making the request. There must be sufficient cash in the club to cover the advance.

Itemized receipts for expenditures must be returned to the bookstore or school office, along with remaining cash, promptly after the activity has taken place. The Bookstore Manager or designee will return the Cash Advance Reconciliation form along with the receipts to the Finance Office to be cleared. These are to be sent separately from the Daily Cash Reports, and only a copy of the Cash Advance Reconciliation form is needed with the Daily Cash Report. Copies of all receipts should be made and kept with the school's file. Advances will be made on a per-activity basis. **No further advance will be made until the previous advance has been reconciled. The principal and/or the person receiving the advance will be held accountable for obtaining receipts and for reconciliation of the advance, following all Cash Advance guidelines, and will be held personally liable.**

**Cash Advances may be discontinued if proper receipts are not turned in promptly to the designated employee, or if receipts are from vendors that accept district Purchase Orders.**

### **SUMMARY OF GUIDELINES FOR CASH ADVANCES:**

- 1. Purchases may not be made from vendors that take district Purchase Orders.**
- 2. Items that are commonly available at vendors who accept our Purchase Orders may not be purchased with a Cash Advance.**
- 3. Cash Advances are for supply items only. Equipment is not allowable.**
- 4. Purpose for the Cash Advance must be clearly stated on the requisition, also the date or time-frame for use of advance.**
- 5. Receipts must be itemized, dated and the vendor named.**
- 6. Receipts are not to be dated prior to the check date.**
- 7. Reconciliation is to be turned in within 30 days, unless advance has been requested for an extended time.**
- 8. All remaining cash not used must be turned in to designated person at the site.**
- 9. Reconciliation with original receipts attached is to be sent separately – not attached as part of the Daily Cash Report.**
- 10. The Cash Advance may only be used for the purpose indicated on the requisition.**
- 11. Reimbursement will not be made for expenditures in excess of the Advance amount.**

## **STUDENT REFUNDS**

Refunds of fees paid by students may be made to the student's parent using the requisitioning process.

**Remember---all money collected must be deposited. Money may never be returned to a student or parent. Refunds are available using a requisition.**

Like all Student Activities expenditures, refunds must be authorized by the student club from which the refund is to be made. Once student club authorization has been received, a Student Activities requisition is to be completed as described in the Expenditures section. The requisition must include:

- The student's name and ID number
- The parent's first and last name and address
- Amount of the refund
- Reason for the refund

A copy of the class list or receipt indicating payment must be attached to the requisition.

## **INTERCLUB TRANSFERS**

Transfer of funds between clubs can happen for the following reasons:

1. Transfer of a defunct club's cash balance to the student council account.
2. Allocation of cash from one club to another club (e.g., cash collected or a joint venture recorded in one club's account).
3. Sale of supplies between clubs.

The Student Council should authorize transfer of a defunct club's cash balance. The club sponsor and officer may authorize other transfers. The *Transfer of Funds/Expenditure Justification* form will be used for all transfers.

## **WAREHOUSE ORDERS**

All warehouse orders will be entered electronically at the school site. Requisitions and minutes are still required to be turned in to the designated school employee. That employee will verify the available funds, and enter the requisition electronically.

**Paradise Valley Unified School District No. 69**

**Student Activity Fund 850**

**Transfer of Funds/Expenditure Justification**

\_\_\_\_\_  
(School Name)

Organization Name \_\_\_\_\_ Meeting Date \_\_\_\_\_

**TRANSFER OF FUNDS**

Please transfer \$ \_\_\_\_\_ From \_\_\_\_\_  
(Club name & number)

To \_\_\_\_\_  
(Club name & number)

For the following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**EXPENDITURE JUSTIFICATION**

Expenditure \$ \_\_\_\_\_ From \_\_\_\_\_  
(Club name & number)

For the following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Club Officer's Signature

\_\_\_\_\_  
Club Sponsor's Signature

\_\_\_\_\_  
Administrator Signature

\_\_\_\_\_  
Bookstore Manager/Designee

\_\_\_\_\_  
District Office Approval

## **CHANGE FUND**

Each high school may establish a change fund from the Student Activities Fund. Change Funds shall be limited to \$300.00. Expenditures from the Change Fund are not permitted. All Change Fund monies must be returned to the District Office by June 15<sup>th</sup> of each fiscal year.

## **PETTY CASH FUND**

Each school will be allowed a \$200 Petty Cash Fund. Expenditures from this fund will be limited to small expenses of an emergency nature. **Student reward luncheons, parties, any sort of rewards, ice, as well as capital items (such as cables for cameras), etc., are not considered emergency expenditures.**

**Wages for district employees may not be paid from petty cash. This Petty Cash Fund must not be commingled with the M&O Petty Cash Fund.**

The Bookstore Manager or school secretary or designee, will be responsible for obtaining proper documentation, attaching it to the completed Petty Cash form (see page 26) and submitting it to the District Office whenever the Petty Cash Fund is to be replenished. Proper documentation consists of Petty Cash Receipt form, receipts from vendors and minutes authorizing the expenditures.

When replenishing the Petty Cash Fund, the District Office will write a check made payable to the Principal and the school. The entire Petty Cash amount must be returned to the District Office by June 15<sup>th</sup> of each fiscal year. Cash should be deposited into the Student Activity account and any receipts must be sent to the district office for reimbursement.



## LAW

Sections §15-1121 through §15-1124 of the Arizona Revised Statutes are the State Laws pertaining to Student Activities. Applicable sections of the statutes are:

### **ARS §15-1121 - Student Activities monies defined:**

All monies raised with the approval of the governing board of a school district by the **efforts of students** in pursuance of or in connection with all activities of student organizations, clubs, school plays or other student entertainment other than funds specified in §15-1125 and §15-1126 are student activities monies.

### **ARS §15-1122 - Student Activities Treasurer; Assistant Student Activities Treasurer; administration of student activities monies:**

- A. The governing board of any school district having student activities monies shall establish a student activities fund and appoint a student activities treasurer. The student activities treasurer shall deposit the student activities monies in a bank account designated as the student activities account. In school districts which have multiple schools the governing board may designate an assistant student activities treasurer for each school. Each assistant student activities treasurer shall deposit student activities monies in the school district's student activities bank account or in student activities bank accounts established separately for each school. Disbursements from the student activities accounts shall be by check, signed by two persons, one of whom shall be either the student activities treasurer or an assistant student activities treasurer and one of whom shall be any other person authorized to sign by the governing board. The governing board may appoint more than one person to act as co-signer with the student activities treasurer or assistant student activities treasurer. Any disbursement shall be authorized by or on behalf of the student members of the particular club or organization as provided in the *Uniform System of Financial Records*. The student activities treasurer and assistant student activities treasurers shall give bonds in an amount determined by the governing board, and the cost of bond premiums shall be a charge against the school district.
- B. Accounts showing the balances due the respective student organizations as provided in §15-1121 shall be kept by the student activities treasurer and assistant student activities treasurers and shall be open to inspection by officers of the student bodies concerned.

**§15-1123 - Record of revenues and expenditures:**

- A. The student activities treasurer or assistant student activities treasurer shall maintain an accurate detailed record of all revenues and expenditures of the student activities fund. The record shall be made in such form as the governing board of the school district prescribes. Copies of the record shall be presented to the governing board of the school district no less than once during each calendar month.
  
- B. Student activities fund monies may be invested and reinvested by the governing board of a school district. All monies earned by investment shall be credited to the student activities fund of the school district.

**§15-1124 - Student activities revolving fund for expenses**

The governing board of a school district may, by resolution entered upon its minutes, establish a revolving fund for the purpose of meeting necessary current expenses connected with student activities as defined by this article. The amount of the revolving fund shall be determined by the governing board which established the fund and provision for its establishment shall be included in the budget. The amount of monies provided in the revolving fund shall, at the end of each fiscal school year, be returned to the credit of the school district and the fund reestablished as provided in this section.

**BOARD POLICY**

**6.60 - STUDENT ACTIVITY FUND ACCOUNTING**

Deposits and expenditures from student activities and internal accounts shall be supervised by the Director of Finance and Budget who is designated as treasurer. The principal of each school shall be the Assistant Student Activities Treasurer. Accounts will be kept of such transactions by Director of Finance and Budget.

1. There will be only one Student Activities Treasurer for each school district, and one Assistant Student Activities Treasurer at each school.
2. The Treasurer will maintain a bank account for all student activities funds designated as Student Activities Fund. Interest bearing accounts for idle funds are also authorized.
3. All disbursements of Student Activities funds will be made by check, signed by two persons, one of whom shall be either the Student Activities Treasurer or an Assistant Treasurer and any other person designated by the Board. The Board may appoint more than one co-signer or the Board may retain the power to sign the checks themselves.
4. All disbursements of Student Activities funds shall be authorized by an officer of a particular chartered club or organization.
5. Segregation of duties between cash handling and record keeping must be maintained.
6. A bank reconciliation must be prepared monthly by an employee not responsible for handling cash or issuing checks.
7. Student Activities monies must not be used to supplant any District expense.

## **Applicable Portions of the *Uniform System of Financial Records - Cash***

There is a relatively high risk associated with transactions involving cash, therefore, a strong system of internal controls is required. The following Auditor's General's policies must be adopted:

1. All monies must be safeguarded.
2. Segregation of duties between cash handling and record keeping must be maintained.
3. The Student Activities Treasurer and all employees who handle a significant amount of cash must be bonded and the expense charged to the district.
4. Cash receipts must be deposited intact daily where significant, or at least weekly.
5. All checks must be serially pre-numbered to ensure full accountability.
6. Voided checks must be stamped to prevent re-use and numerically filed with other canceled checks.
7. A bank reconciliation must be prepared monthly by an employee not responsible for handling cash or issuing checks.

Reference:

Arizona Revised Statutes (A.R.S.) §§ 15-1121, 15-1122, 1123 and 1124  
Uniform Systems of Financial Records (USFR), Section VII

## **6.14 Student Sales and Raffles**

The Governing Board annually approves a list of commodities and services for student fund raising. The Assistant Superintendent for Educational Services is authorized to make exceptions during the school year. Approval is required in advance of making final arrangements for the sale or event.

**Raffles are considered a form of gambling; therefore, such an activity is not permitted as a school or related organizational function.**

Sponsors of the individual activity are accountable for all items received. The sponsor must keep accurate written records about all transactions.

Students are responsible to the sponsor for all items received. The student shall sign for all items received. Door to door sales are not permitted by elementary or middle school students.

The student shall return the item or money within a prescribed time and receive a signed receipt by the sponsor covering the entire value. In place of an individual receipt, the sponsor may develop a class list that reflects the signature of each student involved in the fundraiser and the sponsor's signature.

The sponsor and organizational officers (at least two) shall verify by signatures the items and number of each which are being returned to the vendor for credit. The sponsor, through proper central office procedures, shall make arrangements for delivery return.

It will be the sponsor's responsibility to verify all deposits with the appropriate office at the time the deposit is made.

Before final payment to the vendor is approved, the building principal is responsible for completing the proper forms for settlement. Such forms shall account for the following:

1. Obtaining of purchase order prior to purchasing merchandise
2. Verification of items received and number
3. Accounting for items sold, items returned to the vendor or other distribution
4. Final payment
5. Profit