

# **STUDENT ACTIVITY MANUAL**

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

The Student Activities Fund will be centralized at the 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 on December 31st 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 transfer funds to another club provided cash is available in the account of the club making the transfer.
6. No purchases may be made or services retained without an authorized purchase order.

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

**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, all student activity clubs must give a list of members and officers (Annual Update) to the main Student Council, the Bookstore Manager/Front Office, 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 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.** Minutes should be attached electronically to the requisition. Minutes should include the date, members present (at least 5), old business, new business, motions, and have a majority of members present to move and second transactions. 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 approving the requisition.

## 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)  
FY26 Approved Fundraiser List
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 school will reconcile district records with school records. The reconciliation must be signed and dated by the person who completes it. The Student Activity report should be run in iVisions to aid in the reconciliation. Any discrepancies should be reported to the finance office so that corrections can be made promptly. Interest earned on the district account will be appropriated to the school clubs twice annually based on their balances at 1/31 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 fundraisers 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 money 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 fundraisers for the organization and conduct of each fundraising activity in accordance with state guidelines as outlined in the Student Activity Manual of Procedures.

**Fundraising at all school levels (K-12) will be governed by the following guidelines:**

1. All sales involving student organizations are classified as student activity fundraisers **and the money must be deposited into the student activity bank account. PVUSD POs must be issued to purchase goods and services (see pgs 3 & 14).**
2. Obtain prior approval for any student fundraising activity from the Governing Board at the beginning of the school year and from the Assistant Superintendent for Instructional Support – Elementary, for any additional fundraisers 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. Fundraising 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 fundraising activities between the student council and support organization are permissible, provided:

### Support Organization Checklist

- a. Prior approval is obtained from the Assistant Superintendent..
  - b. Refer to the School Activity Request/Support Organization Split form. The approval distribution for a joint fundraiser is included on this form. Complete all sections, attach the Student Activity clubs' meeting minutes, and distribute as needed for required signatures. (Forms start on page 23 of this manual).
  - c. Proceeds are allocated proportionately between student activities and support organization. (Commingling of funds is not to take place. **All monies must be deposited into the Student Activity Account first, then a purchase order to support organization can be processed for their percentage of profit** Please contact the Finance Department for any exceptions.
  - d. Parents CAN NOT can not sell tickets, only district employees
  - e. All State guidelines, as outlined in this manual, are adhered to.
  - f. Once approved by the Assistant Superintendent, a PO for \$1 should be open in Visions noted to be increased at the end of the sale. Attachments will be required before payment.
6. Monies raised through the efforts of students must be spent for the benefit of those students. Excessive carryovers will be carefully reviewed.
- 7. Raffles, lotteries, and gift cards are not allowed. Please see Page 22 – 6.14 Student Sales and Raffles for PVUSD Governing Board Policy in regards to raffles, lotteries and gift cards.**
8. There are exceptions in cases of crowd-based fundraisers. Please contact the Finance Department in this instance.

## **High Schools**

~~Same rules as for elementary and middle schools except that:~~

~~House to house sales will be allowed only with the approval of the Assistant Superintendent for Instructional Support—Secondary.—~~

*Per Dr. Dan Courson, Assistant Superintendent, to align with the Administrative Handbook, Cabinet is no longer approving house to house sales for any grade level.*

*Updated on 03/05/25*

## **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, administrative assistants, 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 should include a student identification number
2. NO Two-party personal checks
3. NO Altered checks
4. NO Post-dated checks
5. NO Checks payable to two or more persons
6. NO Insurance drafts, income tax refunds or dividend checks
7. NO Counter checks (no printed information or account number)
8. NO Personal checks except for a specific purchase made.
9. NO Check from a person with an unresolved NSF check on file.
10. Money Orders are accepted with purchaser information and signature only
11. Checks should be payable to P.V.U.S.D. or the school. **Checks made out to a Support Organization should not be accepted.**

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

All checks returned from the bank will be entered into the iVisions Finance system reducing the balance in the account by the amount of the NSF. The check and a copy of the cash receipt will be returned to the school.

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.



## **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 & High Schools**

In general students should bring their funds to the bookstore (high school) or office (elementary & middle). The Bookstore Manager or Bookstore Clerk (high school), Administrative Assistant or Accounting Clerk (elementary & middle) will count the monies in front of the student and enter the funds into the InTouch system, crediting the proper club. The student is given an InTouch receipt for the total funds paid. The InTouch Closeout 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. The original receipt is given to the student; the 2nd copy is attached to the school deposit paperwork and the 3rd copy remains in the receipt book as a permanent record of the transaction.

### ***2. Class Lists – Elementary, Middle and High Schools ([Finance Website](#))***

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 admin assistant/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 admin assistant or bookstore manager will verify that the class list agrees with the funds deposited. The admin assistant or bookstore manager will then issue a pre-numbered receipt or InTouch 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.**

Alternatively, if the item being sold can be added to the InTouch website cash collections should be minimized. Receipts are sent automatically through the POS system.

### **3. Fundraiser Reconciliation Reports – Resale (Finance Website)**

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**

Alternatively, if the item being sold can be added to the InTouch website cash collections should be minimized. Receipts are sent automatically through the POS system.

### **4. Ticket Sales Reports (Finance Website)**

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*).
2. The Bookstore Manager or admin assistant/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 admin assistant or bookstore manager verifies the Ticket Sales Report and issues either an InTouch receipt or a pre-numbered receipt to the ticket seller and signs the Sales Report, giving a copy to the seller.

NOTE: In some instances GoFan can be used to sell ticketed items online; however, the setup and management of the items and account must be managed per Finance guidelines. Please reach out for additional information.

#### **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.

## **HOW TO PREPARE A DEPOSIT**

The school admin assistant/accounting clerk or bookstore manager will prepare a deposit daily as revenue is received. High schools are required to process daily, including on days that have no revenue. ES/MS must run their non reconciled receipts and keep on file daily. An end of period must be completed daily when funds are received. If no revenue is received in a given week, an end of period is required and submitted to Finance. (USFR X-G3). Deposit paperwork should include:

### **Please have the reports in the following order:**

- Revenue Summary - At site for all sites (admin signatures)
- Revenue Summary - For site by all sites (report ran in the morning)
- Non-reconciled Receipts - (cash denominations and check tape on report)
- End of Period Summary
- End of Period Check Listing
- Deposit Slips - Taped on separate paper
- Receipt Adjustment - Pre-Void report (admin signatures)
- Revenue Detail
- EOP Detail
- Any backup for EOP

The original copies of all these reports should be stapled together in the upper left hand corner with the pink deposit slip stapled to the upper right hand corner of the InTouch End of Period/smart report 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.

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 and white and yellow copies are sent to the bank. Checks do not have to be listed individually on the deposit slips. A tape of checks must be attached to the deposit slip with the checks to be deposited. For schools with multiple clubs, be sure the club number is written on the check along with the student ID number.

Two 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.

Deposit slips are ordered by the Finance Department. Please email when you are running low. Do not wait until you use the last deposit slip! **Do not send re-order forms directly to the bank!**

Bank bags are ordered through the Finance department. Please call or email when you are running low. Forms are available by Kyrene School District by placing a purchase order.

**\*NOTE: HIGH SCHOOLS WILL CLOSE OUT INTOUCH ON A DAILY BASIS. INTOUCH CLOSE OUT REPORTS MUST HAVE CORRECT IVISION CODES SO THAT THE UPLOAD FILE IS CORRECT. ELEMENTARY AND MIDDLE SCHOOLS MUST CLOSE OUT DAILY AS REVENUE IS RECEIVED WITH A MINIMUM OF A WEEKLY CLOSE OUT. ALL CALENDAR DAYS MUST BE**

## 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 fundraising 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 pre-approved 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 (not Curriculum based)
- 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 to the school
- 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-pre-authorized 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 (for school use)
- 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).

Electronic requisitions need to be entered into iVisions and 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.

The electronic purchase request needs 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 description should never begin with "Blanket Purchase Order or Open PO".** Internal notes may be used with additional information if needed. If it is unclear what is being ordered or what it's being ordered for, the requisition may be rejected and returned to the requester for more detail. Requisitions should never be processed without a copy of the minutes from the student club approving the purchase. These minutes must be signed and must list the vendor, what is being purchased as well as a maximum dollar amount. (Keep these on file at the school)

### **Procedures for Generating a Purchase from Student Activity Funds**

1. Provide all required information to the Bookstore/Secretary, ie items, vendor, pricing, after complete minutes are provided authorizing the purchase
2. Bookstore Manager/Admin Assistant will enter the information into iVisions Purchase Request Form after determining appropriateness and that sufficient funds are available.
  - a. Attach quotes, proof and other department approvals or information, including minutes, at time when requisition is entered.
3. Requisition is then sent through Workflow for Principal's approval.
4. After the administrative approval is received the requisition flows electronically to the Finance Department where coding is checked and cash balances are reviewed.
5. After Finance approval the requisition goes to the Purchasing Department which checks the information for compliance with the Procurement Code and approves if everything is correct. Their approval turns the requisition into a Purchase Order.
6. If the merchandise is available at the warehouse it may be ordered using the electronic Stores Inventory warehouse program.
7. After the Purchase Order has been issued, a copy is faxed to the vendor, unless the requester has specified it be sent to them.

When merchandise is received, the Bookstore Manager/School Admin Assist receives the merchandise electronically in the receiving screen in iVisions and, if necessary, records the tag number for capital purchases of \$1,000.00 or more. Any invoices or packing slips should be initialed and dated by the receiver and then sent to the Finance Department ASAP. (Via scan or interoffice mail)

**NOTE:**

IF THE DISTRICT IS NOTIFIED BY THE VENDOR THAT THE COST OF THE MERCHANDISE ORDERED EXCEEDS THE AMOUNT INDICATED ON THE PURCHASE ORDER BY \$100 OR MORE, THE SCHOOL WILL BE NOTIFIED TO ENTER AN ELECTRONIC CHANGE ORDER. THE CHANGE ORDER FOLLOWS THE SAME ELECTRONIC PATH AS THE ORIGINAL REQUISITION FOR APPROVALS. **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 AND ATTACHED ELECTRONICALLY TO ORIGINAL PURCHASE ORDER.**

### **PAYROLL EXPENSES**

If a Student Club contracts with an employee of the district for custodial, security services or ticket sales for a club event 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 timesheet 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 \$38.94 (\$33.00 + the cost of benefits).

### **PREPAYMENTS**

School districts are prohibited by law to make prepayments for goods or services, even purchases using Student Funds. 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.
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. Cash advances are not to be used at vendors that accept purchase orders (PO). Cash advances are for out of Maricopa County student travel, where unexpected expenses may occur; or, for use at vendors that do not accept POs when traveling with students. \*Cash advances may not be used to bypass the procurement process. Lunch as a group is not an unexpected expense. The cash advance should only be used for meals as a group, if not provided at the event, and when a PO can not be issued. **When meals are provided as part of the event, to the student group and chaperone, a cash advance reimbursement cannot be claimed.** This includes meals provided by workshops, hotels, airlines, etc. A flyer from the conference, workshop, or activity attended should be turned in when reconciling cash advance meals to demonstrate a meal wasn't provided.

Therefore, items commonly available from vendors who accept 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 must be entered in the name of the PVUSD employee who will receive the check. The requisition should indicate the purpose of the cash advance including the type of activity and the date(s) of the event/trip. Checks will only be issued to district employees, and cannot be made out to students or parents.

Itemized receipts (not a credit card statement) 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 Distribution Report form along with the receipts to the Finance Office to clear the PO. Advances will be made on a per-activity basis. No further cash advances will be issued 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 for unauthorized spending and or spending more than the advance amount.

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 POs.

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

1. Upon receipt of the PO and check the employee should sign the Cash Distribution Report acknowledgment section and review the cash advance guidelines.
2. Purchases may not be made from vendors that take district POs.
3. Items that are commonly available at vendors who accept our POs may not be purchased with a cash advance.
4. Cash advances are for unexpected supply items and planned items that purchasing couldn't find a vendor that takes POs. Equipment is not allowable.
5. Meals as a group, not provided at the event, can be submitted for reimbursement as long as the receipt is itemized and the flyer or agenda for the event is attached demonstrating the meal being submitted wasn't provided as part of the event.
6. The purpose of the cash advance must be clearly stated on the requisition, as well as the date or time frame for the use of the cash advance must be included.
7. Receipts must be itemized, dated, and include the system-printed vendor name.
8. Receipts are not to be dated before the PO date and should match the dates of travel.
9. Reimbursement will not be made for expenditures over the cash advance PO amount.
10. Bank fees can't be covered by the cash advance, i.e. check cashing costs, debit card fees, etc.

*\*Cash Advances shouldn't replace opening a local PO to purchase supplies needed, before departure to take with you on the trip. Such as snacks and water for the bus, etc.*

## **STUDENT REFUNDS**

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

**Remember---all money collected must be deposited. Money may never be returned to a student or parent.**

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 refund request is to be completed as described in the Expenditures section.

Refunds are available using a blank requisition, if prior to InTouch Pay.

An InTouch Pay refund would include the refund form from In Touch, in place of the blank requisition form.

All refunds must include the following:

- In Touch Refund paperwork
- Receipt Adjustment Info Report (signed and date by the principal and person doing refund)
- Email must include:
  - Student's name and ID number
  - Parent or guardian's first and last name
  - Confirmation of mailing address
  - Amount of the refund
  - Reason for the refund
- Principal's approval (signature)

A copy of the receipt indicating payment must be attached to the packet along with the email requesting the refund including the mailing address. NOTE: More info on the InTouch refund process is outlined in the InTouch manual.

## **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. Club must be inactive for 2 years before this transfer can take place.
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. 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.



### **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.

## **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.

## **PARADISE VALLEY UNIFIED SCHOOL DISTRICT NO. 69**

### **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 the 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 fundraising. 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