



SHONTO PREPARATORY SCHOOLS

- Board Agenda Item

Approved at August 11, 2017 Governing Board Meeting: motion made by: Royd Lee; 2nd by: Tom Franklin: Vote: 4-0-0

Agenda Section: New Business Meeting Date: August 11, 2017

Item: Update of Student Activities Club/Sponsor Handbook

Personnel Action Discussion Information Only

Submitted by: 
Pearl Smith, Business Manager

Recommendation:

The current handbook has not been updated thus far. The handbook has been reviewed by Heinfeld & Meech for review of specific items: ARS (Arizona Revised Statutes), language, sample forms, etc. The handbook does need updated language and addition of sample forms noted within the handbook.

Relevant Data:

Per Board request from the July 2017 board meeting, I updated in Microsoft Word with relevant attachments for a complete booklet. Attached is the Reviewed handbook. Notations are made within the pages, which action will be made by the Business Office upon approval of the handbook. They Updated Handbook will have a begin date of July 2017 and will remain in effect until the following occurs: changes per USFR/USFRCS in regard to Student Activities, ARS regulations, and other major changes. These occurrences will require board approval. Other minor changes, such as language/wording corrections and sample form update, will not require governing board but rather an amendment. Notification will be provided to the governing board.


Account Code(s) (REQUIRED if applicable):

Fund 525


APPROVED BY:


Pearl Smith, Business Manager
Business Office

7/31/17
Date


Cynthia Morris, Director
Human Resources

7/31/17
Date


Lemual Adson, Superintendent
Office of the Superintendent

8-1-17
Date


Cassandra Burtel, Administrative Assistant II
Office of the Superintendent

8/14/17
Date



Shonto Preparatory Schools
STUDENT ACTIVITIES HANDBOOK
STUDENT CLUBS & SPONSORS
Revised July 2017



The purpose of this handbook is to provide a mutual understanding of the responsibilities of leading a Student Activities Club in providing needed guidance regarding school fundraisers, cash handling and expenditures processes to ensure a successful student club fundraiser.

Copies of policies pertaining to student activities are available upon request from the Business Office. These policies have been developed according to the school policies, Arizona Revised Statutes (ARS) and the Uniform System of Financial Records (USFR) or USFR for Charter Schools.

It is required for the School Principal, Student Activities Treasurer, and Student Club Sponsor to become familiar with the handbook for compliance adherence, as well as, to provide guidance and assistance to the Student Club. The Business Office is available to provide overall guidance in regard to expenditures, procurement, capital assets and other financial requests.

Student Activities is a leadership building platform for students and the school campus environment. The student club meeting provides group interaction, team building opportunities, and an arena of fun as students engage in planning, implementing and participating in the fundraising activities/events. Let's work together in growing and shaping our students for future leadership roles.

Thank you for your support of student activities.

Lemual Adson
Superintendent

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DEFINITION

What are Student Activities?

Student activities are defined in Arizona Revised Statutes (**A.R.S. 15-1121**) as student clubs, organizations, school plays or other student entertainment. Student activities monies are raised by the efforts of the students with the approval of the Governing Board. These monies are accounted for in a Fund titled “Student Activities”, which is separate and distinct from district/school operating funds.

Student Activities Fund – Fund 850

Shonto Business Office utilizes the Tyler Tech Infinite Visions Financial Software (hereto referred to as “Visions”) for management of the school’s finances. Within Visions, Student Activities is designated as Fund 850 for all school student clubs. Each student club has a specific Function code in the 7000 range. The Grant School and Charter School utilize unit code 100 and 200, respectively. (*See Appendix Account Code Information*)

What policies and laws apply to Student Activities?

Upon recommendation by the Superintendent, the Board will designate a *Student Activities Treasurer*. The superintendent shall assure the establishment and maintenance of a "Student Activities Fund" as defined in **A.R.S. 15-1121** through **A.R.S. 15-1124**. (*See Appendix – ARS & Governing law references*)

Shonto Preparatory School Policy- Student Fund-Raising Activities

Fund-raising activities by students on school premises or elsewhere as representatives of the school will be permitted *only when connected with specific school activities/events approved by the School Principal*. The Governing Board and Superintendent will require that the fundraising activities/events are within the requirement of ARS, Uniform System of Financial Records (USFR)/USFR for Charter Schools (USFRCS). The participation of fund-raising activities shall be governed by the following criteria:

- The aim of the activity shall benefit youth in educational, civic, social, and ethical development.
- The activity shall not be detrimental to the regularly planned instruction.

The proceeds of all fund-raising activities shall be deposited in the Student Activities Fund and the funds from such activities shall be used only as specified in the USFR/USFRCS.

Student Activities Bank Account

Shonto Preparatory Schools has an established Student Activities bank account. The Business Office maintains the account on behalf of the Student Clubs. During the school year, the Student Activities Treasurer will intermediate between the Business Office and student clubs for balance information and other relevant requests. The account deposits is completed by the Business Office on a weekly basis. The check signers for the account is the established Check Signers list filed with the bank. The Student Activities Treasurer may be listed as the check signer for all checks created on behalf of the Student Club for payment of its expenditures. This is at the discretion of the School Superintendent and School Principal. Currently, a Student Activities

interest bearing checking account is established with the Wells Fargo bank. The financial Software (Tyler Tech Infinite Visions) is used for the maintenance of the Student Club accounts designated as Fund 850.

Student Activity Treasurer

The Student Activity Treasurer assists the Business Office in the maintenance and oversight of the school's Student Activities Fund. The Student Activities Treasurer should have knowledge of basic bookkeeping skills, ensure that the Student Activities Fund Handbook is followed consistently school-wide, assist in communicating with and assisting the Student Club Sponsors and club members in the cash handling, reporting and maintenance of inventory of their fundraising activities. The Student Activities Treasurer should be bonded due to the handling of significant amount of cash. The Business Office will provide assistance and make the necessary insurance coverage need for the bond requirement. The Student Activities Treasurer is ultimately responsible for all Student Activities Club monies. Therefore, the Student Activities Treasurer should abide by set Financial Policies and Procedures that establish adequate internal control.

Student Club Sponsor

In order for the student club to be eligible to participate in fundraising activities and expend funds, the student club sponsor must be trained on the Student Activities Handbook. A copy of the **Student Club Sponsor – Handbook Acknowledgement** (*see Appendix for the form*) must be signed by both the *Student Club Sponsor* and the *School Principal*. A copy of this form must be sent to the Business Office before any fundraiser or expenditure will be permitted. An Alternate Student Club Sponsor should be considered in the event that a primary Sponsor may not be available in attending the student club meetings and/or fundraising event. The alternate must also be trained on the Student Activities Handbook and submit the signed Student Club Sponsor – Handbook Acknowledgement form to the Business Office.

Student Activities Club Officers & Signature Sheet

Student Officer(s) must sign the **Student Activities Club Officers & Signature Sheet** (*see Appendix*). A copy of this form must be sent to the Business Office before any fundraiser or expenditure will be authorized. If the student officer positions change during the school year, then the Student Club Sponsor will need to submit an updated copy to the Business Office.

Student Club Officer's are required to sign the **Student Activities Purchase Requisition** form (*see Appendix*) acknowledging and authorizing purchase.

Student Club Meeting Minutes

Student Club Meeting Minutes must be kept to document all fundraisers and expenditures and signed by the Student Club Treasurer and Student Club Sponsor. A signed copy of the meeting minutes must be attached to the Student Activities Purchase Requisition form. The signatures must match those of the Student Activities Club Officers & Signature Sheet. The meeting minutes should include detail information and breakdown the amount (\$) of approved purchases

and/or expenditures to be made. (*See Appendix*) It is requested that the Meeting Minutes be typed or handwritten in a legible manner.

ORGANIZATION OF STUDENT ACTIVITIES CLUB

1. Requirements for organizing a student club.

- a. In order to establish a Student Activities Club, an employee Student Club Sponsor must be identified. The Student Club must be established with the approval of the School Principal and by the school's Student Council (STUCO). A request letter to form a student club should be typed and sent to the School Principal with the following addressed:

Purpose of the Student Club, Objectives of the Student Club and types of fundraising activity or events to be sponsored by the Student Club.

Upon review and approval by the School Principal, the Student Club's request will be submitted to STUCO for approval or non-approval at a regularly scheduled meeting.

- b. The Student Club must have at least one Student Club Sponsor who is a certified employee of the school and must be approved by the School Principal. In order for the student club to be eligible to participate in fundraising activities and expend funds, the Student Club Sponsor must be trained on the policies and procedures. (*See Page 2, "Student Club Sponsor"*)
- c. The Student Club must elect officers and submit officer names, signatures and member names to STUCO and the Business Office (Business Manager). If the student officers change during the year, forward an updated Student Activities Club Officers & Signature Sheet to the Business Office.

2. STUCO and Student Club should follow the following procedures for meeting conduction and process:

- a. Meeting Call to Order: the meeting is called to order and a designated club member must take the meeting minutes. The Student Club Sponsor/Alternate must be present at all meetings.
- b. Meeting minutes, at a minimum, must include, the following:
Date and Time of meeting, Club members present – Elected members and attendees (a student sign-in attendance sheet should be provided so members may sign in. Please ensure that the sheet has both a print name line and signature line), Agenda Items & Discussion notes, Motions made, vote count, objections, abstain, and approve (yes/no) All student minutes must be signed by the Student Club officers, preferably the treasurer. (*See Appendix*)
- c. Records Management: The original meeting minute's document with required signatures and relevant supporting documents are to be filed by the Student Club

Sponsor in a designated location and must be retained for four (4) years for school audit purposes. The disclosed location may be the School Office or the Business Office. (*See Appendix Student Records Retention*).

Refer to the Records Retention and Disposition for Arizona School Districts manual issued by the Arizona State Library, Archives and Public Records, Records Management Division for guidance.

website: (<http://apps.azlibrary.gov/records/general.aspx>)

- d. A copy of the signed meeting minutes must be attached to the Student Activities Purchase Requisition. The student club officers' signatures must match those on the Student Activities Club Officer & Signature Sheet.
3. Conflict of Interest, as stated in School Policy and **ARS Title §38-503** apply to all student activities club transactions. ARS Title §38-503 prohibits school employees from participating in any manner in a contract, sale or purchase where the employee or a relative has a substantial interest in the contract sale or purchase. (A copy of this policy is available at the Human Resource or Business Office.)
4. **MISUSE OR MISHANDLING OF ANY STUDENT ACTIVITIES FUNDS IS GROUNDS FOR DISCIPLINARY ACTION.** Student Club Sponsor and/or alternate should reference Shonto's Personnel Policies & Procedures Manual. Student Club officers and members will meet with the School Principal and/or Superintendent.

FUNDRAISERS BY STUDENT ACTIVITIES CLUB

1. Proposed fundraising activity/event should be reviewed by the Student Activities Treasurer to ensure that fundraising guidelines are adhered to. The guidelines are the following: ARS, USFR/USFRCS and School Policies and Procedures. The Student Club Officers should properly plan for the fundraising activity/event by completing necessary forms for facility usage and other necessary planning needs. The Student Activities Treasurer should assist with questions and concerns that may arise.
2. Student activities monies are derived from a variety of sources. An example of the sources are the following:
 - Dues (School, activity, athletic, etc.), Concessions at school sponsored athletic or events, Interest bearing Student Activity checking account revenue, ticket sales, publications, yearbooks, class pictures, and fundraising events approved by the School Principal & Student Council. Students must lead and participate in the fundraising events.

ALL monies collected and/or fundraised by the students must be deposited into the Student Activities checking account. The Business Office will oversee the maintenance of the account and submit a monthly report of the account at the monthly governing board meeting.

3. Student Clubs may **NOT** hold a raffle, drawing, lottery or similar chance activity. Raffles are considered a form of gambling; therefore, such an activity is NOT permitted as a school or related organizational function. Attorney General (AG) Opinion I84-018 states that only clubs that are not school controlled (such as off campus clubs, clubs sponsored by civic groups, or parent teacher organizations) and fit within the tax exempt categories defined by **ARS 43.1201** and also meet the requirements set forth in **ARS 13.3302.B** are permitted to hold raffles, drawings or a lottery.
4. A Student Club may participate in a joint fundraising project/event with a non-school club/group. The School Principal and Student Council must approve the project/event prior to the fundraising event.
 - Example of non-school club/group: Parent organization (PAC), Indian Education Committee (IEC), etc.

The proceeds (revenue) should be allocated proportionately between the two organizations based on the level of support devoted by each group to the project.

Example: The Parent Organization runs a concession stand at athletic events with the help of Student Council. If the concession stand is manned 50% by students and 50% by parents, the proceeds should be divided 50/50.

5. Students are prohibited from selling items house to house. This is for student safety and security concern.
6. Before actual fundraising/event sale begins, the Student Club must complete the **Student Activities Inventory Sheet** to account for all items to be sold. Proceeds from sale of inventory (candy, T-shirts, etc.) should be compared to items sold to estimate actual proceeds. (*See Appendix*)
7. During fundraising sales, a student club member should maintain the inventory sheet by accounting for each item sold. After fundraising, any unsold inventory (candy, T-shirts, etc.) should be accounted for and properly safeguarded. Student Club members and Sponsor/Alternate will be responsible for the accountability of all items received for fundraising.
8. Student Clubs shall not sell food items as a fundraiser during instructional hours. It is the practice of the School, per Health & Wellness adherence, to prohibit the sale of competitive food items, including candy, on its campuses during breakfast and lunch, to encourage students to utilize the school cafeteria.

GUIDELINES FOR FOOD SALES

The following guidelines shall apply for the sale of food items:

- The decision concerning the sale of candy and other food items; i.e. cookies, brownies,

etc., shall be left to the discretion of the School Principal. Discretion criteria will be in regard to food safety and food nutrition.

- Authorized food sales will not compete with scheduled school breakfast and lunch hours and/or during instructional hours.
- Student Club Sponsor/Alternate, Student Club members and or joint fundraising non-school group are required to complete a Food Safety Training and submit their Food Handler's permit for reference during food sales. Any food items to be sold, including candy and drinks, should be commercially regulated and its preparation properly supervised.
- Donation of food items prepared at private residence shall be completed by a responsible Food Handler's Permit holder. The permit holder MUST file a copy with the Student Club and/or school and the Business Office.
- Food that is prepared at home or at the school/event site is to be sold by a Food Handler's Permit holder. A copy of Food Handler's permit must be posted in a noticeable area in the concession stand.
- The Student Club Sponsor/Alternate should take considerable care of these guidelines and provide guidance to the Student Club for compliance and responsibility needs. Student Club Sponsor/Alternate should be present at the fundraiser from beginning to end.

CASH RECEIVING AND HANDLING

RECEIPTS

General Requirements:

1. All monies must be physically safeguarded. Fundraised money shall not be left overnight in school buildings except in a designated safe provided for the safekeeping of valuables. The Student Activities Treasurer is responsible for the collection of monies from the student club fundraising activity/event. The monies and supporting documents should be put in a sealable bag for deposit into the designated safe at the Central Admin Building. Security staff shall accompany to assist with door opening and witness. The Business Office will retrieve the deposited collection from the safe on the next business day.
2. All cash should be deposited with the Business Office on a daily basis. The money deposit into the Student Activities bank account will be completed by the Business Office on a weekly basis or when an accumulation of cash exceeds \$1,000, whichever is sooner.
3. Student Activities fundraised monies shall not be deposited into private non-school bank

accounts. This is not an authorized practice for use by any student clubs.

4. Student Activities Clubs cash balances must be maintained. The Business Office will communicate with the Student Activities Treasurer to provide oversight of the individual student clubs and to provide requested information. Example of requested information is the following: current cash balance, reconciliation with Business Office records, audit purposes.
5. The Business Office shall retain and maintain a **Student Activities Ticket Log** for all tickets issued to clubs (*see Appendix*). The following information should be accounted for at a minimum: starting and ending ticket numbers, date of ticket issue to the Student Club, total number of tickets issued should be documented on the log

After the event has taken place, the Student Club Treasurer and Sponsor/Alternate, shall reconcile the cash to the ticket sales using the **Student Activities Inventory Sheet** and **Cash Collection Report** (*see Appendix*). The Student Activities Treasurer will complete the second reconciliation and put the funds into a sealable bag and deposit into the designated safe for retrieval by the Business Office the next business day.

Specific Procedures:

1. The Student Club Sponsor and the Student Club Treasurer should work together to prepare the Cash Collection Report. The Cash Collection Report requires signatures of the Student Club Officer and the Student Club Sponsor. If tickets were involved, be sure to include the beginning and ending ticket numbers, calculating the number of tickets sold.
2. The Student Activities Treasurer/designee will complete the second reconciliation and check for mathematical errors and discrepancies. The Cash Collection Report, Inventory sheet and supporting items (tickets, receipts, etc.) is to be attached and submitted by the Student Activities Treasurer/designee intact with cash and checks to the Business Office. Any remaining unsold tickets must be returned to the Business Office, as well.

In the event that the Student Activities Treasurer is not available, the Student Club Sponsor will complete the task described above as designee. The Student Club Treasurer and Student Club member will complete the initial reconciliation and the Sponsor will complete the second reconciliation and prepare the items for deposit in the designated safe.

The school security personnel will accompany the Student Activities Treasurer/designee to the designated safe for deposit. The security personnel should notify the Business Manager that a deposit was made to the safe for later retrieval. Preferred notification is via email as it provides a time/date stamp.

3. On the next business day, the Business Office will retrieve the deposited, sealed bag from the designated safe, which should contain the following: the Cash Collection Report accompanied by cash, checks and relevant documentation/items. Business Office staff will verify the content of the submitted items and reconcile the funds deposited. After verification, the Business Office personnel will sign the report as the final reviewer and

issue a receipt to the Student Club. A copy of the Cash Collection Report will be provided to the Student Club Sponsor for recordkeeping needs. The original report will be kept by and maintained by the Business Office.

All coins should be rolled and cash bundled, using wrappers. A calculator tape of check totals should be attached to the checks. All checks should be endorsed on the back with the stamp at the Business Office

SEGREGATION OF DUTIES

The employee collecting the money and the employee preparing the deposit should not be the same person. To protect the employee, these duties shall be segregated.

EXPENDITURES

General Requirements:

1. Monies shall be expended in a manner beneficial for students currently enrolled at the school. Student Club members must actively participate in the management of funds.
2. Student activities monies must not be used to defray any School or District expense.
3. Cash must be available in the account of a student club before a purchase is made. Example: The Art Club has a cash balance of \$150 and would like to spend \$200 for an upfront purchase for a fundraiser. This would result in a negative balance and is not permitted. However, \$50 could be requested from STUCO, if funds are available. The Student Club will need to make a request to STUCO by submitting a **Letter of Request** for consideration for approval at a STUCO meeting. Attach relevant documentation for disclosure. (*See Appendix*)
4. Cash advance is permissible only when necessary and must be justified and approved by the Student Club. The Student Activities Purchase Requisition form should indicate "Cash Advance" and have attached the Student Club Meeting Minutes. The minutes should make reference to the cash advance and its purpose. Cash advances are subject to final approval by the Student Activities Treasurer.

The Student Activities Purchase Requisition should be submitted to the Department Requisitioner along with supporting documentation for input into Visions for Purchase Order (PO) processing. The cash advance check will be issued in the Student Club Sponsor's and/or alternate's name on behalf of the Student Club. The Vendor PO will be provided, as well.

After completion of purchase, all items must be received at the Central Building Warehouse where the Warehouse personnel will complete receiving duties. The receipt or receipts is to be provided to the Warehouse personnel for the receiving review. The receipt must be

an itemized receipt showing the Vendor name, date of purchase, listing of items purchased, and sub-total/total. Upon completion, the Warehouse personnel will release the purchased items and submit the receipt and receiving report to the Business Office. The unused funds is to be returned by the Student Club Sponsor to the Business Office within one (1) business day of purchase trip.

5. Student Activities monies must not be used to provide gifts or the appearance of gifts to teachers, and staff or community members.
6. The [Arizona Administrative Code R7-2-1002.E](#) exempts Student Activities Fund purchases from the school district procurement rules, unless the vendor is a school district employee. However, to maximize purchasing power, student clubs should follow the procurement rules in place at Shonto that meet or exceed the amount requiring sealed bids in accordance with [ARS 15-213](#). Shonto uses the Visions Financial Software for all accounts payable check printing.

Any purchase to be made from a School Employee is subject to the procurement rules identified in *School Policy – Staff Conflict of Interest*.

7. All items purchased and/or shipped must be sent directly to the Central Building Warehouse. The Warehouse personnel will verify receipt and delivery of items before disbursing and send a copy of the receiving report to the Business Office and Requestor.
8. Disbursements (payment) from student activities monies is completed by the Business Office via Visions. A Student Activities Purchase Requisition is to be processed in Visions by the department Requisitioner for PO. A check is printed upon receipt of proper invoice and receiving report authorizing the disbursement. Cash transactions are NOT permitted.

Example: The Cheerleading Club is running a car wash next door to a McDonalds. The Student Club Sponsor and Student Club members decide to take \$25 from the cash box to buy sodas for the group. This transaction would violate the school procedures outlined in this handbook and State guidelines.

9. At the end of each school/fiscal year, all student club accounts must have a positive or zero balance. It is the responsibility of the Student Club Sponsor and Business Office to ensure accounts complete the year in a positive standing. *Student Clubs that had no activity during the year must be justified to remain an active club. After the second year of inactivity, any ending balances are automatically transferred to the school's Student Council account.* Monies raised must be spent for the benefits of those students. Excessive carryovers should be carefully reviewed.
10. Capital Asset items purchased by a student club may choose to donate an asset to the School. Capital Asset items have value of \$1,000 or more for each single item. The Student Club making the donation will need to have in their meeting minutes the following: What is the item to be donated, purpose of the item to be donated, and how donation should be used. A written statement should be complete and signed by the Student Club President and Sponsor.

The Student Activities Treasurer/designee will work with the school to prepare a **Governing Board Agenda Item (BAI)** to be submitted at a regularly scheduled Governing Board Meeting. Upon Governing Board approval to receive the donation, the Business Office will work with the Warehouse personnel to tag the item for capital asset inventory and will become property of Shonto Preparatory Schools. (*See Appendix*) The fair market value of the donated item will be listed at the time of donation.

11. Purchases made without a purchase requisition authorized at a student club meeting is considered unauthorized. The school will not reimburse the student club or Student Club Sponsor for any unauthorized purchases.
12. Reimbursements are ONLY allowable with:
 - Club pre-approval as reflected in minutes
 - Authorized Purchase requisitions
 - Business Office pre-approval as reflected in approved purchase order
 - With original, detailed receipts.

The reimbursement request authorized by the Student Club as stated in the meeting minutes MUST be submitted within 15 days of purchase. After 15 days, the purchaser will NOT receive the reimbursement.

Specific Purchasing Procedures:

1. Student Club pre-approves the expenditure and records the pre-approval in the meeting minutes.
2. Student Club officer prepares the Student Activities Requisition Form. The Student Club Sponsor will work with the Student Activities Treasurer for Student Club balance.
3. The Student Activities Treasurer will inquire with the Business Manager and/or delegate to verify within Visions that adequate student club funds are available to cover expenditures. The Student Activities Treasurer will relay the information to the Student Club Sponsor to proceed with the next step.
4. Student Club Sponsor obtains all authorizing signatures and forwards Student Activities Requisition Form and minutes to School Principal's office for review.
5. If no concern or objections, the School Principal forwards the documents to the department Requisitioner for input into Visions Financial Software as a Purchase Requisition on behalf of the Student Club. The Purchase Requisition will be processed through the expenditure cycle process in Visions for a final output of the Purchase Order (PO) for payment.
6. The Accounting Tech – Procurement will generate a PO and distribute to the applicable student Club and/or vendor on behalf of the student club.

7. The Accounting Tech – Procurement or the Student Club Sponsor will place the order using Purchase Order, which should have a signed authorization by the Business Manager.
8. All items purchased and/or shipped must be sent directly to the Central Building Warehouse. The Warehouse personnel will verify the receipt or delivery of items and send a copy of the receiving report to the Business Office and Requestor.
9. Any documentation (invoice, receipts, etc.) should be forwarded to the Accounting Tech – Accounts Payable personnel in the Business Office who will process payment of Purchase Order or Reimbursement Request. All processing of Checks is completed via the Tyler Tech Visions Financial Software. This requires processing of Purchase Requisitions to PO status using Visions as the electronic medium.

PREPAYMENTS

School districts are prohibited by law to make any prepayment for goods or services. Should a vendor not accept a Purchase Order, every effort should be made to locate the merchandise elsewhere. A change of vendor will require a Purchase Order revision. The department Requisitioner will provide the assistance needed for Purchase Order revision need. Rarely will there be an exception to this rule. Deposits are not considered prepayments.

RECONCILIATION

1. The Student Club Sponsor and Student Club Treasurer should obtain a monthly report of student club balances from the Student Activities Treasurer and/or Business Office.
2. The Business Office will reconcile the Student Activities Checking Account monthly. Student Club balances should be verified for reporting to the school's student clubs. Any discrepancies will be researched and reconciled.
3. The Student Club Sponsor should verify the balance by signing a copy of the report and submit to the Student Activities Treasurer who will return it to the Business Office. If the Student Club Sponsor does not notify the Business Office of any discrepancies within a week, then the Student Club Sponsor's agreement with the balance is implied.

GOVERNING BOARD REPORTING

1. The Student Activities Club funds report will be submitted to the Governing Board as a Board Agenda Item (BAI) for ratification and compliance needs. The Business Office will complete this task for the monthly board meeting.

APPENDIX

<u>Student Club Sponsor – Handbook Acknowledgement</u>	<u>pg 13</u>
<u>Account Coding Information</u>	<u>pg 14</u>
<u>ARS and Governing Law Reference</u>	<u>pg 15</u>
<u>Student Activities Club Officers & Signature Sheet</u>	<u>pg 17</u>
<u>Student Activities Club Meeting Minutes</u>	<u>pg 18</u>
<u>Student Activities Purchase Requisition</u>	<u>pg 19</u>
<u>Student Activities Inventory Sheet</u>	<u>pg 20</u>
<u>Student Activities Cash Collection Report</u>	<u>pg 21</u>
<u>Student Activities Ticket Log</u>	<u>pg 22</u>
<u>Governing Board Agenda Item (BAI)</u>	<u>pg 23</u>
<u>Letter of Request</u>	<u>pg 24</u>
<u>Student Records Retention</u>	<u>addendum</u>
<u>Excerpt from Financial Policies & Procedures – Dec 2012</u>	<u>addendum</u>
Student Activities	
The Acct Tech Procurement is replaced by the Student Activities Treasurer in specific segregation of duties. Please refer to the student activities handbook, which provides guidance on the function and role the Student Activities Treasurer will need to complete.	
Gifts and Donations	

Student Club Sponsor - Handbook Acknowledgement

I have read the Student Activities Handbook and agree to comply with the requirements outlined in the handbook.

School Name: _____

School Year: _____

Student Club: _____

Student Club Sponsor/Alternate:

Print Name: _____

Signature/Date: _____

School Principal

Print Name: _____

Signature/Date: _____

Return this document to:

**Shonto Preparatory School
Business Office
Attention: Business Manager**

School administrators must ensure that policies, procedures and regulations for the supervision and administration of Student Activities funds are adhered to. School administrators, with the assistance of the District Business Office, shall conduct a training session at the beginning of each school year involving all individuals who will be responsible for Student Activity functions.

Cc: Student Club Sponsor/Alternate
School Principal
Personnel File

Account Coding Information

Account Code Format used by Shonto Preparatory Schools is per the Uniform Systems of Financial Records (USFR and/or USFR for Charter Schools) Chart of Accounts. The following is the format used by Shonto:

$\frac{?}{\text{FUND}} \frac{?}{\text{PROGRAM}} \frac{?}{\text{FUNCTION}} \frac{?}{\text{OBJECT}} \frac{?}{\text{UNIT}}$

The account code string consists of 17 numbers separated into the following account elements: Fund, Program, Function, Object and Unit numbers. This format provides the basis needed for allocating expenses incurred by the schools various programs, departments, and student clubs to the correct account code for accounting, retrieval and reporting needs.

Fund

This element identifies the financial activity and position of federal, state or other funding. For Student Activities, the specific fund code is 850.

Program

Plan of activities and procedures designed to accomplish a predetermined objective (ex. Regular Education, Special Education, Enrichment, etc.)

Function

Describes the activity for which a service or material is acquired. For Student Activities Clubs, the specific function code is in the 7000 range.

Object

Describes the service or material obtained as the result of a specific expense.

Unit

Segregates expenses by instructional level and individual campuses. For Shonto, it is the following:

Unit 100 – Grant School Unit 200 – High School Unit 500 – District

ARS and Governing Law Reference

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 sections 15-1125 and 15-1126 are student activities monies.

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 establishes 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.

38-503. Conflict of interest; exemptions; employment prohibition

A. Any public officer or employee of a public agency who has, or whose relative has, a substantial interest in any contract, sale, purchase or service to such public agency shall make known that interest in the official records of such public agency and shall refrain from voting upon or otherwise participating in any manner as an officer or employee in such contract, sale or purchase.

B. Any public officer or employee who has, or whose relative has, a substantial interest in any decision of a public agency shall make known such interest in the official records of such public agency and shall refrain from participating in any manner as an officer or employee in such decision.

C. Notwithstanding the provisions of subsections A and B of this section, no public officer or employee of a public agency shall supply to such public agency any equipment, material, supplies or services, unless pursuant to an award or contract let after public competitive bidding, except that:

1. A school district governing board may purchase, as provided in sections 15-213 and 15-323, supplies, materials and equipment from a school board member.

2. Political subdivisions other than school districts may purchase through their governing bodies, without using public competitive bidding procedures, supplies, materials and

equipment not exceeding three hundred dollars in cost in any single transaction, not to exceed a total of one thousand dollars annually, from a member of the governing body if the policy for such purchases is approved annually.

D. Notwithstanding subsections A and B of this section and as provided in sections 15-421 and 15-1441, the governing board of a school district or a community college district may not employ a person who is a member of the governing board or who is the spouse of a member of the governing board.

STUDENT ACTIVITIES CLUB OFFICERS & SIGNATURE SHEET

PLEASE RETURN THE COMPLETED FORM TO THE BUSINESS OFFICE. THE ORIGINAL DOCUMENT WILL BE RETAINED BY THE BUSINESS OFFICE AND A COPY WILL BE PROVIDED TO THE STUDENT CLUB FOR THEIR RECORD NEED.

SCHOOL: _____ School Year _____

Club Name: _____

Club Sponsor: _____
(Print Name & Sign)

Student Club President:

Print Name

Signature

Date

Student Club Vice-President:

Print Name

Signature

Date

Student Club Secretary:

Print Name

Signature

Date

Student Club Treasurer:

Print Name

Signature

Date

Note: All Purchases of goods, services and equipment shall only be permitted and/or authorized using the Student Activities Club Purchase Requisition. The requisition form, signed by designated club member(s), should be submitted to the School's Requisitioner to complete and submit the Visions Purchase Requisition for Purchase Order (PO) Conversion and AP check need. Inquire with the Business Office for its AP check printing schedule.

BUSINESS OFFICE: Rec'd: Date: _____ by: _____

STUDENT ACTIVITIES CLUB MEETING MINUTES

Attach the Student Attendance Sign-in Sheet

School: _____ Club Name: _____

Club President: Meeting Called to Order Date: _____ Time: _____

Action Item (include details regarding purchases with cost breakdown):

Approved Cost: _____

Motion by: _____; 2nd by: _____; Vote Count: ___ Yes ___ No ___ Abstain

Authorized by: (Print Name, Sign and Date):

Club President: _____

Club Vice-Pres: _____

Club Secretary: _____

Club Treasurer: _____

Club Sponsor: _____

Other Agenda Items, Discussion, Planning

Next Meeting Date: _____

Club President/Designee: Meeting Adjourned: Time: _____

Meeting minutes completed by: _____

Note: The original meeting minutes must be filed by the Student Club Sponsor in a designated location, such as the School Office or Business Office, for retention needs.

Student Activities Purchase Requisition

Club Name: _____ **Club Sponsor:** _____

Name of Event: _____ **Event Date:** _____
(Attach Meeting Minutes & Facility Usage form, if applicable)

VENDOR: _____
(complete a purchase requisition form for each vendor. Please enter TBD (to be determined) if Vendor is unknown, purchasing may assist)

Items Requested for Purchase:	Date:	/	/	(\$)/Unit	Qty (#)	Total Cost (\$)	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
				\$		\$	
<i>Sub-Total</i>						\$	
Tax: _____% Freight: \$ _____						<i>Tax & Freight</i>	\$
TOTAL Purchase						\$	

The Student Officers hereby approve the purchase of the items listed above for an upcoming Fundraising or a specific event (see above). Please submit for purchase to the Business Office on behalf of our Student Club.

_____ _____ _____ _____
 President Vice-President Secretary Treasurer

Cash Advance request reviewed and authorized by Student Activity Treasurer: _____
Signature

Student Activities Inventory Sheet

Please attach this form to the Cash Collection Report when submitting to the Business Office

BEFORE THE SALE:

1. List each different item to be sold in Column 1.
2. For each item--enter the number available for sale in Column A (Beginning Inventory).
3. For each item--enter the sale price in Column D.
4. Keep the Cash Box for the Inventory sale separate from any other cash box (if applicable).

AFTER THE SALE:

1. Enter the remaining number of items in Column B (Ending Inventory = items not sold, including items given away and items thrown away)
2. Subtract Column B from Column A to get the Number of Item(s) Sold in Column C.
3. Multiply Column C by Column D to get Total Amount Collected per Item in Column E.
4. Add all of Column E and record total on Line F for total (\$) of all items sold.
5. Follow each step for lines G, H, I, J, K
6. Line F and K should equal. If they do not equal, then report on the "Cash Collection Report".

Description of Item(s) Sold 1	Beginning Inventory A	Ending Inventory B	Number of Item(s) Sold C	Sale Price of Item(s) Sold D	Total Amount Collected per Item E
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____
_____	_____ -	_____ =	_____ x \$	_____ = \$	_____

F (Total of Column E) \$ _____

Count All Money in Cash Box (including change fund) **G** \$ _____

Less (-): Amount of Change Fund (if applicable) **H** \$ _____

Equals Amount Collected From Inventory Sale **I** \$ _____

Less (-): Total From Line F (above) **J** \$ _____

Difference: (Over/Under) K \$ _____

Note: This is a sample form. You may utilize this form or recreate the form on a spreadsheet with similar format.

STUDENT ACTIVITIES - CASH COLLECTION REPORT

Please attach the Inventory Sheet for submittal to the Business Office

CLUB NAME: _____ SPONSOR: _____
 EVENT: _____ DATE: _____

Receipt Book Summary

Begin #: _____ End #: _____
 (last # used)

Ticket Summary

Begin #: _____ End #: _____
 (last # used)

Description of Items Sold: _____

Cash Returned - Coins (\$):

\$0.01 x _____ = \$ _____ .
 \$0.05 x _____ = \$ _____ .
 \$0.10 x _____ = \$ _____ .
 \$0.25 x _____ = \$ _____ .
 \$0.50 x _____ = \$ _____ .
 \$1.00 x _____ = \$ _____ .

Total Coins \$ _____ .

Cash Returned - Dollars (\$)

\$1.00 x _____ = \$ _____ .
 \$5.00 x _____ = \$ _____ .
 \$10.00 x _____ = \$ _____ .
 \$20.00 x _____ = \$ _____ .
 \$50.00 x _____ = \$ _____ .
 \$100.00 x _____ = \$ _____ .

Total Dollars \$ _____ .

Total Checks/Money Orders: \$ _____ .

Total Debit/Credit Payments: \$ _____ .

Total All Funds: **\$ _____ .**

Total Sales

Receipt (\$)	\$ _____ .
Ticket (\$)	\$ _____ .
Net Collection:	\$ _____ .
Cash Overage+ / Shortage - :	\$ _____ .
<i>Total Deposit</i>	\$ _____ .

Reason for Overage/Shortage: _____

Receipts and Change Funds Issued To:

Change Fund Receipts, and Cash Collections Rec'd by:

 Student Club Officer/Sponsor Signature

 Student Activities Treasurer/Designee

Date: _____

Date: _____

BUSINESS OFFICE RECEIPT NO:	REC'D BY:	FY:
------------------------------------	------------------	------------



SHONTO PREPARATORY SCHOOLS

- Board Agenda Item

Agenda Section: New Business Meeting Date: _____

Item: _____

_____ Personnel X Action _____ Discussion _____ Information Only

Submitted by: _____

Choose an item.

Recommendation:

Relevant Data:

Account Code(s) (REQUIRED if applicable): _____

APPROVED BY:

Pearl Smith, *Business Manager* Date
Business Office

Cynthia Morris, *Director* Date
Human Resources

Lemual Adson, *Superintendent* Date
Office of the Superintendent

Cassandra Burtel, *Administrative Assistant II* Date
Office of the Superintendent

Letter of Request

Request to Student Council (STUCO) for monetary assistance.

School: _____ Date of Request: _____
Student Club: _____ Sponsor: _____
Amount of Request: \$ _____
Purpose for the Request: _____

Decision by STUCO for request:

Current Fund Balance of Student Club: \$ _____

STUCO Fund Balance: \$ _____

1. _____ STUCO approves the request, it is determined that funds are available in the STUCO account to meet the Student Club Request.
2. _____ STUCO denies the request, it is determined that funds are not available in the STUCO account to meet the Student Club Request.
3. _____ STUCO denies the request, it is determined that funds are available; however, STUCO is utilizing its funds for current planning needs.
4. _____ STUCO is not able to assist Student Clubs at this time.

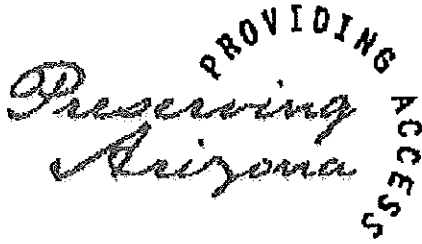
Motion by: _____; 2nd by: _____; Vote: _____ Yes _____ No _____ Abstain

Student Council President: _____
Signature Date

Student Activities Treasurer: _____
Signature Date

Information for Student Club:

If approved, the request is considered an assistance for the Student Club to continue with its fundraising activity/event. The Student Club is required to return the amount approved when they have an available balance in their student club account. The Student Activity Treasurer will review the Student Club balance and make request for the repayment of the amount. The repayment to the STUCO account should be completed before end of school year.



Arizona State Library, Archives and Public Records

General Records Retention Schedule for School Districts and Charter Schools Student Records

Schedule Number:

000-11-53

Authorization and Approval

Pursuant to ARS §41-151.12, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept longer or shorter times than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to inquire about a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to extend records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

A handwritten signature in cursive script, appearing to read "G. Wells", is written over a horizontal line.

GladysAnn Wells, Director
Arizona State Library, Archives and Public Records

Date Approved: 8/30/11

**General Retention Schedule for
All School Districts and Charter Schools
Student Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Daily Attendance Records (attendance records for the school and not individual student attendance records This series includes student sign in/out logs)	4	After fiscal year created or received
2.	School Registers	4	After fiscal year created or received
3.	Certificates of Educational Convenience (CEC)	4	After fiscal year of last attendance
4.	Disciplinary Records	4	After fiscal year of last attendance
5.	Excused Absence Records	4	After fiscal year created or received
6.	Child Abuse Reports	2	After student's 18 th birthday
7.	Counseling Session Records	4	After fiscal year of last attendance
8.	Professional and Working Records	4	After fiscal year of last attendance
9.	Federal Survey Records	3	After fiscal year created or received
10.	Access and Release Records	4	After fiscal year of last attendance
11.	Grade Records (class grade books and not individual student's grades)	2	After grades transferred to permanent student records
12.	Standardized Test Score Sheets (including AIMS)	3	After scores transferred to permanent student records
13.	Student Activities Records (including extracurricular activities, awards, recommendations, and other related records)	4	After fiscal year of last attendance

**General Retention Schedule for
All School Districts and Charter Schools
Student Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
14.	Pesticide Notification Records	2	After posted
15.	Health Records (including basic identifying data, general medical history, medical reports, vision and hearing tests, student accident reports, and other related records but does not include immunization records)	3	After fiscal year of last attendance
16.	Immunization Records (card specified by Department of Health Services)	Permanent	Preserve pursuant to ARS §39-101
17.	Anecdotal Records	4	After fiscal year of last attendance
18.	Non-medical Professional Reports (including reports from psychologists, social workers and other related records)	4	After fiscal year of last attendance
19.	Student Withdrawal Notices	4	After fiscal year of withdrawal
20.	Permanent Student Records (including personal identifying information (name, student identification number, etc.), transcript of final grades, summary of attendance and standardized test scores)	Permanent	Preserve pursuant to ARS §39-101
21.	Special Education Records (including placement records, referrals, evaluations, testing data and other related records)	4	After fiscal year of final enrollment in program (Parents must be notified prior to destruction of special education records)
22.	Special Education Census Records	5	After fiscal year created or received
23.	Student Insurance Records	4	After fiscal year of last attendance

**General Retention Schedule for
All School Districts and Charter Schools
Student Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
24.	Student Population Studies	3	After fiscal year created or received
25.	Tuition Program Records	4	After fiscal year created or received
26.	Affidavits of Intent to Home School (office copy – official copy with County Superintendent of Schools	4	After fiscal year of last attendance
27.	Juvenile Probation Records	3	After student's 18 th birthday
28.	Registration Records for Students Who Never Attend School	4	After fiscal year created or received
29.	Pre-school Records (students not continuing in school district)	1	After fiscal year of last attendance
30.	Composite Test Scores and Growth Models (not scores of individual students but general school and district scores)	-	After administrative value has ended
31.	Annually Updated Records (including computer use agreements and annual questionnaires including residency questionnaire)	-	After superseded or obsolete
32.	All Other Non-permanent Student Records	4	After fiscal year of last attendance

Supersedes schedule dated November 15, 2007

XV. STUDENT ACTIVITIES & AUXILIARY OPERATIONS

A strong system of internal accounting controls is required for transactions involving cash. Accordingly, the School must ensure that the prescribed policies are followed consistently throughout the School.

A. *Student Activities and Auxiliary Operations Policies*

1. Monies shall be physically safeguarded.
2. Segregation of duties between cash handling and recordkeeping shall be maintained.
3. ~~The Accounting Technician - Procurement is designated as the Student Activities Treasurer.~~ Upon recommendation by the Superintendent, the Governing Board will appoint a Student Activities Treasurer
4. The Payables and other employees who handle significant amounts of student activities cash shall be bonded and the expenditure charged to the School.
5. Monies received shall be deposited intact at least weekly, or daily if significant.
6. Checks received shall be immediately endorsed upon receipt.
7. Disbursements shall be made by serially prenumbered checks.
8. Disbursements from student activities monies shall be made by the Accounting Technician - Procurement when authorized by the appropriate club.
9. Student activities checks shall be signed by the Superintendent and one other individual appointed by the Governing Board.
10. Bank accounts shall be authorized by the Governing Board.
11. Donations to student clubs/organizations or athletics can only be made after review and approval of the Governing Board.
12. Capital items purchased by a student club are to be donated to the School and considered School property.
13. Fundraisers shall be conducted only after receiving Governing Board approval.

B. Student Activities and Auxiliary Operations Revenue Procedures

<u>Performed by</u>	<u>Procedure</u>
Club Sponsor/Auxiliary Activity Sponsor	1. Ensures completion of the appropriate report (Activity Report (Appendix K) if tickets will be utilized or Cash Collection Report (Appendix L) if tickets will not be utilized). Additionally, ensures prenumbered tickets or prenumbered cash receipt books are properly utilized.
Accounting Technician - Procurement	2. Submits cash/check receipts to the Accounting Technician - Procurement in a tamper-resistant bag. 3. Receives the tamper-resistant bag, opens the bag and reviews and reconciles Activity Report/Cash Collection Report to the cash/checks with Club Sponsor/Auxiliary Activity Sponsor present. Resolves any discrepancies. 4. Prepares a prenumbered, triplicate receipt and gives the original to the Club Sponsor/Auxiliary Activity Sponsor, maintains one copy in the receipt book and attaches one copy to related documentation. 5. Prepares deposit slip. Places one copy of deposit slip in unsealed tamper-resistant bag along with monies and maintains one copy in the deposit slip book. 6. Provides cash/checks and related documentation to the Business Manager for review and approval.
Business Manager	7. Receives and reviews deposit documentation. Discusses any discrepancies with the Accounting Technician - Procurement in order to resolve. Upon approval, signs and dates. Returns deposit documentation to the Accounting Technician - Procurement.
Accounting Technician - Procurement	8. Receives approved deposit documentation. Continues to III. Revenue Cycle, B. Revenue Cycle Procedures, Procedure 6. 9. On a monthly basis, within Visions, allocates interest earned to the various clubs.

C. Student Activities Expenditure Procedures

<u>Performed by</u>	<u>Procedure</u>
Club Sponsor	1. Ensures student activities' minutes have been prepared by student club members. Completes purchase requisition form, obtains authorized signatures (club officer, club sponsor, site supervisor, etc.) and submits to the Site Secretary.
Site Secretary	2. Receives approved student activities purchase requisition form, along with supporting documentation. Within Visions, generates and prints requisition. Provides requisition to Site Supervisor for review and approval.
Site Supervisor	3. Receives requisition and reviews to ensure accuracy. Discusses any discrepancies with Site Secretary in order to resolve. Upon approval, signs, dates and returns to Site Secretary.
Site Secretary	4. Receives supporting documentation and requisition. Continues to IV. Expenditure Cycle.

D. Auxiliary Operations Expenditure Procedures

Refer to IV. Expenditure Cycle.

XVI. GIFTS AND DONATIONS

The School may receive gifts and donations from various sources. However, it is at the School's discretion whether or not to accept the gift or donation. Gifts and donations may be monetary in nature or an asset. An asset gifted to the School must be recorded at the fair value as of the date of acquisition.

The following outlines procedures related to obtaining Governing Board approval prior to accepting any gift or donation.

<u>Performed by</u>	<u>Procedure</u>
Site Secretary/ Department Designee	1. Receives request to receive gift/donation.
	2. Completes the Request for Approval of Gift/Donation form (Appendix M) and forwards to Site/Department Supervisor.
Site/Department Supervisor	3. Receives and reviews Request for Approval of Gift/Donation form. Signs indicating approval and returns to Site Secretary/Department Designee. If denied, notifies Site Secretary/Department Designee gift/ donation unable to be accepted.
Site Secretary/ Department Designee	4. Receives approved Request for Approval of Gift/Donation form and forwards to the Business Manager.
Business Manager	5. Receives and reviews Request for Approval of Gift/Donation form. If approved, presents to Governing Board for final approval. If denied, notifies the Site/Department Supervisor gift/donation unable to be accepted.
Governing Board	6. Receives and reviews Request for Approval of Gift/Donation form. If approved, notifies Business Manager to process gift/donation within School's accounting records. If denied, notifies Business Manager gift/ donation unable to be accepted.
Business Manager	7. Receives approved Request for Approval of Gift/Donation form and if gift/donation is monetary in nature, enters and posts information within Visions and continues to III. Revenue Cycle. If gift/donation is a capital asset, continues to XIII. Capital Assets.