

RIVERSIDE ELEMENTARY SCHOOL DISTRICT #2



2020-2021

STUDENT ACTIVITIES

GUIDELINES

1414 S. 51ST AVENUE PHOENIX, AZ 85043

If you are required to participate in student activity funds, either the raising or expending of monies, you need to be aware of the laws that govern these activities, the district policies and procedures to follow, and the reasons for complete compliance.

I. Definition:

Student activities are defined as “student clubs, organizations, school plays or other student entertainment” other than funds specified in A.R.S. 15-1121. Student activities monies are those raised by the efforts of the students, with the Governing Board’s approval, and “expended in a manner beneficial to those students currently in school.” These monies are to be kept separate and distinct from district operating funds in an entitled “Student Activities Fund.” (See Arizona Revised Statutes A.R.S. 15-1121 and Uniform System of Financial Records (U.S.F.R.) VII-A-1.

NOTE: P.T.O. fund raisers are separate activities. They should be handled privately by the designated P.T.O. member. No District employee should be a signer on the P.T.O. bank account.

II. Purpose of Student Activity Funds:

1. To raise and expend money to promote the general welfare, Education, and morale for the students as a body or as a special group responsible for raising the funds.
2. To raise funds to finance normal and legitimate extra-curricular activities of the students – NOT TO DEFRAY DISTRICT EXPENSE.
3. To provide a learning experience for students by actively engaging them in the management of funds.

III. Procedures to Follow for Responsible Student Groups:

To Begin (note adherence to A.R.S. 15-1121 through 15-1124):

1. Monies derived from the student body as a whole must be managed by the responsible student group, with their duly delegated Sponsor and under the supervision and guidance of the Governing Board.
2. The student council, or any specific student club or organization who assumes responsibility, should approve any disbursements for monies, documenting this in the minutes.

3. The student group must take minutes of their meetings. These minutes must indicate an authorization for raising and expending student organization monies. Since the students will be managing these funds, it is required, prior to any expenditure; they prepare a budget for each fund raising project. (Use the Activity Budget form – See Appendix A)

IV. Procedures to follow for Sponsors or Designees:

A. To Begin:

1. Prior to any **fund raising event, you must submit the "Fund Raising Approval Request" (See Appendix B) completely filled out along with minutes and any supporting documentation to Business Services for approval. Once the form has been approved, the club will then submit it to the Governing Board for approval. All fundraisers must be approved by the Governing Board.
2. Be sure there will be segregation of duties, that is, cash handling and recordkeeping must be separate (Sponsor and one other designated person, called the "Designee" here).
3. Designate a safe place to hold monies. Know who has access to any keys and combinations. The fewer people with access, the better.
4. Deposit monies with district office on a weekly basis. If the amounts are significant, then they should be deposited on a daily basis.
5. Clubs should look at their monthly statements from the District Office and report any discrepancies immediately.

**Per Attorney General Opinion I84-018, School district or a school-sponsored student activities club can't hold a raffle or lottery to raise money.

B. For Receipts:

Performed by -

Instructor:

1. Each day all monies received in the classroom must be listed on a pre-numbered "Class Receipt Record" (See appendix C). This form along with the money collected and copies of receipts are to be turned in to the school office Designee or person handling fundraiser. This is to be done on a weekly basis and in if the amounts are significant, they should be turned in on a daily basis.

Designee or Sponsor:

2. Verify the funds and prepare a pre-numbered cash receipt:
 - a) For person turning in funds
 - b) For school office records to be kept on file until the end of the event
 - c) For Business Services.
3. Complete "Student Activity Fund Deposit" form.(See Appendix D)
4. Lock up cash collected. If a significant amount is collected, it must be deposited on a daily basis at district office.
5. When ready to deposit funds with Business Services forward a copy of the "Activity Ticket/Merchandise Inventory" and the pre-numbered cash receipt with the money. Also send "Student Activity Fund Deposit" form completed to Business Services.

NOTE: The above procedure apply to events like candy sales. For ticket sales procedures, see examples.

C. For Disbursements:

IMPORTANT: Cash must be available in your account before you can make a disbursement. However, **NEVER MAKE DISBURSEMENTS TO ANYONE IN CASH**(A.R.S. 15-1122). Disbursements must be made by check.

Performed by:

Club:

1. Approve the expenditure, recording it in the club's minutes.

Sponsor or Designee:

2. Prepare a purchase order. (See Appendix E) Get signatures of the student organization representative, the sponsor and the principal on the PO (purchase order), then give to Designee to check for accuracy.
3. Send the PO to Business Services along with the club's minutes approving the expenditure and any applicable information such as order forms or invoices for pre-payments. Be sure this requisition is in the District Office at least 5 days prior to the needed date.

NOTE: Purchases cannot be issued to vendors who won't accept the District's Purchase Orders or who won't provide invoices. In order for a check to be issued from District Office, 1) the receipt of the items or services must be substantiated by signing that the goods were received; 2) invoices and receipt must be received by the District Office.

V. Examples

Ticket Sale Procedures

Performed by:

Designee:

1. Purchase a roll of tickets. Use the "Activity Ticket Inventory" (see Appendix F) or "Activity Ticket/Merchandise Inventory" (see Appendix G).
2. At the end of the event, give tickets, cash and Activity Ticket Inventory or Activity Ticket/Merchandise Inventory to the club sponsor.

Club Officer/Sponsor:

3. Verify cash and tickets returned and math accuracy. Reconcile differences between total ticket sales and actual cash collected.

Designee:

4. Lock up cash collected and deposit monies to District Office on a weekly basis. If the amounts are significant, they must be deposited on a daily basis. Sign ticket inventory sheet and Cash Receipt. Attach the two and issue the original Cash Receipt to the club sponsor or club officer.
5. File the ticket inventory duplicate copy.

REMEMBER; FOLLOW PROCEDURES TO KEEP EVERYONE HAPPY!

VI. Rationale for Compliance with Procedures

1. Double checking the receipts and expenditures of monies and carefully recording these transactions can eliminate error.
2. When there is a discrepancy, YOU may be liable or accused of wrong doing. These procedures are created for your protection. Remember, these accounts are part of the District's annual audit!

A FINAL NOTE

REMEMBER:

**IF YOU HAVE READ THE GUIDELINES
AND ARE STILL UNCERTAIN WHAT TO DO...**

CALL THE DISTRICT FOR ASSISTANCE

THEY WILL BE GLAD TO HELP!

RIVERSIDE SCHOOL DISTRICT # 2

Student Activity Fund

Activity Budget 2014-2015

Original _____

Revised _____

School _____

Club/Organization _____

Sponsor _____

CASH WILL BE RAISED BY THESE FUND RAISING ACTIVITIES

<u>Activity</u>	<u>Estimated Income</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL ESTIMATED INCOME	\$ _____

CASH WILL BE SPENT FOR THESE ANTICIPATED EXPENSES

<u>Activity</u>	<u>Estimated Income</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL ESTIMATED EXPENSES	\$ _____
REVENUES LESS EXPENDITURES	\$ _____

FUND RAISING APPROVAL REQUEST

Riverside School District #2

School: _____ Date: _____

Organization or Club: _____

Sponsor: (Faculty or Administrator) _____

Project Type: (Please Mark One)

_____ Sales to Students (_____ On Campus) OR (_____ Off Campus)

_____ Sales to Others: _____

_____ Direct Solicitation (Contributions/Donations)

_____ Activity: _____ Location: _____

Description: _____ Date: _____

Time: _____

If You Marked Sales, Please Fill Out The Following

Vendor: _____

Contact Person: _____ Phone: _____

Description of Merchandise: _____

_____ Qty: _____

Wholesale Value \$ _____ (Each) (Case) (Box) (Other) _____

Retail Value \$ _____ (Each) (Case) (Box) (Other) _____

Start Date: _____ End Date: _____

Who will be responsible for the merchandise? _____

APPROVAL SIGNATURES CNS: _____ Approved Not Applicable Not Approved

Student Officer: _____ Date: _____

Student Council: _____ Date: _____

Sponsor: _____ Date: _____

Principal: _____ Date: _____

District Admin: _____ Date: _____

Please attach a copy of the minutes authorizing this fund raiser, and send it to Business Services for processing.

NOTE: Any exchange of money has to be approved and endorsed by the District Office first.

APPENDIX D

Deposit # _____

STUDENT ACTIVITY FUND
DEPOSIT

School Name : _____

Date : _____

<u>Amount</u>	<u>Source of Revenue</u>	<u>Organization</u>
\$ _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<u>\$ _____</u>	Total Deposit	

For District Use Only
Verified Amount Received _____
Date Received _____

Currency	\$	_____
Coin	\$	_____
Checks	\$	_____
TOTAL	\$	_____

Principal's Authorization _____

Deposit # _____

STUDENT ACTIVITY FUND
DEPOSIT

School Name _____

Date _____

<u>Amount</u>	<u>Source of Revenue</u>	<u>Organization</u>
\$ _____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<u>\$ _____</u>	Total Deposit	

For District Use Only
Verified Amount Received _____
Date Received _____

Currency	\$	_____
Coin	\$	_____
Checks	\$	_____
TOTAL	\$	_____

Principal's Authorization _____



PURCHASE ORDER

RIVERSIDE SCHOOL DISTRICT #2
 1414 S 51ST AVENUE, PHOENIX, AZ 85043
 Phone 602-477-8900 Fax 602-272-6378

P.O. # _____
 DATE: _____

VENDOR

SHIP TO RIVERSIDE SCHOOL DISTRICT #2
 STUDENT ACTIVITY
 1414 SOUTH 51ST AVENUE
 PHOENIX, AZ
 602-477-8900

SHIPPING METHOD	SHIPPING TERMS	DELIVERY DATE

QTY	ITEM #	DESCRIPTION	JOB	UNIT PRICE	LINE TOTAL

STUDENT OFFICER _____	SUBTOTAL	_____
SPONSOR _____	SALES TAX	_____
PRINCIPAL _____	TOTAL	_____

1. Please send two copies of your invoice.
2. Enter this order in accordance with the prices, terms, delivery method, and specifications listed above.
3. Please notify us immediately if you are unable to ship as specified.
4. Send all correspondence to:
 RIVERSIDE SCHOOL DISTRICT #2
 BUSINESS SERVICES
 1414 SOUTH 51ST AVENUE
 PHOENIX, AZ 85043

Authorized by _____ Date _____

ACTIVITY TICKET INVENTORY

SCHOOL _____

ACTIVITY _____

OPPONENT _____

DATE _____

STUDENT TICKETS

Beginning number _____ # _____ Student Tickets X \$ _____

Ending number _____

Total Student Tickets _____ TOTAL \$ _____

ADULT TICKETS

Beginning number _____ # _____ Adult Tickets X \$ _____

Ending number _____

Total Adult Tickets _____ TOTAL \$ _____

Beginning Change \$ _____

TOTAL STUDENTS \$ _____

TOTAL ADULTS \$ _____

TOTAL RECEIPTS \$ _____

TICKET SELLER'S SIGNATURE

TICKETS CHECKED BY

CASH CHECKED BY

Activity Ticket/Merchandise Inventory

****Attach to ALL Deposits****

Riverside School District #2

School: _____

Date: _____

Club/Organization: _____

Name Of Fund Raiser/Activity: _____

Do You Have Merchandise Leftover? YES _____ NO _____

(If Yes) Quantity: _____ (Each) (Case) (Box) (Other) _____

Is Surplus Going To Be Returned To Vendor? YES _____ NO _____

(If NO) Please Explain: _____

Itemized Summary

<p>Checks \$ _____</p> <p>100.00 _____</p> <p>50.00 _____</p> <p>20.00 _____</p> <p>10.00 _____</p> <p>5.00 _____</p> <p>2.00 _____</p> <p>1.00 _____</p> <p>.50 _____</p> <p>.25 _____</p> <p>.10 _____</p> <p>.05 _____</p> <p>.01 _____</p> <p>TOTALS _____</p>	<p><u>Tickets</u></p> <p>Beginning number _____ # _____ Tickets sold X \$ _____</p> <p>Ending number _____</p> <p>Total Tickets _____ TOTAL \$ _____</p> <p><u>Merchandise</u></p> <p>1)(description) _____ Qty sold _____ X\$ _____ = \$ _____</p> <p>Beginning Qty _____ Ending Qty _____</p> <p>2) _____ Qty sold _____ X\$ _____ = \$ _____</p> <p>Beginning Qty _____ Ending Qty _____</p> <p>3) _____ Qty sold _____ X\$ _____ = \$ _____</p> <p>Beginning Qty _____ Ending Qty _____</p> <p>4) _____ Qty sold _____ X\$ _____ = \$ _____</p> <p>Beginning Qty _____ Ending Qty _____</p> <p>*Attach sheet if more space is needed</p> <p>TOTAL \$ _____</p> <p>Beginning Change \$ _____</p> <p>TOTAL Tickets \$ _____</p> <p>TOTAL Merchandise \$ _____</p> <p>TOTAL Receipts \$ _____</p> <p>If There is An Overage Or Shortage Please Explain:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Summary Prepared By: _____</p> <p>Date: _____</p> <p>Reviewed By: _____</p> <p>Date: _____</p>
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