



# **Baboquivari USD # 40**

## **Accounting and Purchasing Manual**

**A manual provided for schools to guide them in appropriate  
cash handling and procurement procedures**

**February, 2021**

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**\*\*IMPORTANT REMINDERS\*\***

**Applies to all cash received at schools**

- **Receipts must be issued for all cash (including checks) received**
- **Upon receiving a check, it must be endorsed immediately upon receipt**
- **Cash received (including checks) must be deposited within 5 days of receipt**
- **NO disbursements may be made from cash received**
- **Cash (including checks) must be safeguarded until deposited**

Baboquivari Unified School District Policy DM states  
“Monies collected by school employees and by student treasurers shall be handled in accordance with prudent business procedures as outlined by the U.S.F.R. All monies collected shall be receipted, accounted for, and directed without delay to the proper location of deposit. In no case shall money be left overnight in school buildings, except in safes provided for safekeeping of valuables.”

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*In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes, Uniformed System of Financial Reporting and District Policy will prevail.*

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## QUICK FACTS ABOUT FUNDS

### Maintenance and Operations Funding (001)

Where does the money come from?

- Funding is allocated from the overall district budget.

How much do the schools receive?

- Schools receive a set amount of funding based on their school enrollment.

How can the money be used?

- Maintenance and operations dollars can be used for supplies, print shop, purchased services, performance contracts, etc.

What are the restrictions of these funds?

- These funds cannot be used to pay for capital items.
- The funds must be used for instructional purposes.
- Site based funds cannot be used to increase District allocated FTE.
- These funds cannot be used to purchase gifts or the appearance of gifts for staff or community members.

### Prop 301 Funding (013)

Where does the money come from?

- Funding is allocated from the ‘classroom site funding’ received from sales tax revenue.

How much do the schools receive?

- Schools receive an amount of funding based on their student weighted count.

How can the money be used?

- Funding can be used for class size reduction, AZMerit intervention, teacher development, and drop-out prevention efforts.

What are the restrictions of these funds?

- Monies used for class size reduction, AIMS intervention and drop-out prevention must be expended out of the instructional function (1000) of USFR.
- This means the staff must be providing direct instruction, not support towards instruction.
- These funds cannot be used to purchase gifts or the appearance of gifts for staff or community members.

### Student Auxiliary Fund (525)

Where does the money come from?

- Funding is generated from fees paid for expenses such as recreational field trips, t-shirt sales, school picture fees.

How much do the schools receive?

- School totals range from a few hundred dollars to thousands of dollars.

How can the money be used?

- 
- All student auxiliary funds must be used to benefit students and meet instructional needs.

What are the restrictions of these funds?

- These funds cannot be used to purchase gifts or the appearance of gifts for staff or community members.
- Site based funds cannot be used to increase District allocated FTE.

### Tax Credit Fund (526)

Where does the money come from?

- Funding is generated from local tax credit donations made by community members or the public and designated to the school of their choice.

How much do the schools receive?

- School totals range from a few hundred dollars to thousands of dollars.

How can the money be used?

- All tax credit dollars must be used for an allowable expense which includes extra curricular activities, character education, college readiness exams and preparation, career and technical education industry assessment and CPR training in the high schools. There are also temporary provisions through FY22 that are defined later in this manual.

What are the restrictions of these funds?

- These funds cannot be used for traditional instructional activities or teacher/staff salaries (unless an extra-curricular activity).

How designated tax credit donations work?

- Donors are able to designate their tax credit for a particular activity at school, i.e., band, athletics.
- These designated dollars must be used for those extra-curricular activities.
- Site Councils must approve the use of undesignated tax credit donations.
- These funds cannot be used to purchase gifts or the appearance of gifts for staff or community members.

### Gifts and Donations Fund (530)

Where does the money come from?

- Donations made to the school by individuals, corporations, foundations, and parent support organizations.
- Donations made by companies who match tax credit donations.
- All donations must be accepted by the Governing Board through the completion of a “Monetary Donation Form”.

How much do the schools receive?

- This amount varies by school.

How can the money be used?

- Funding can be used for a variety of purposes, supplies, purchased services, printing resources, etc.

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What are the restrictions of these funds?

- All donations become the property of the school.
- All donations must be in alignment with District policy.
- Site based funds cannot be used to increase District allocated FTE.
- No gift cards can be purchased with this fund.
- These funds cannot be used to purchase gifts or the appearance of gifts for staff or community members.

### Student Club Funding

Where does the money come from?

- Student involved fundraising.

How much do the schools receive?

- Funding is raised by student so the amount varies by school site.

How can the money be used?

- Funds must be used to benefit students.
- Students must approve the use of the funds.

What are the restrictions of these funds?

- Funds cannot be used to purchase gifts (including gift cards) for staff or community members, defray district costs, or pay staff time (salaries or stipends).

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## DEFINITIONS

### *What is the Auxiliary Fund?*

USFR defines Student Auxiliary Funds revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for the use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts.

Significant amounts of cash may flow into a district through the Auxiliary Operations Fund. The high risk of loss associated with cash transactions requires that districts establish the necessary policies and procedures to adequately safeguard and accurately report cash receipts. Therefore, districts should establish appropriate internal controls to record, process, summarize, and report Auxiliary Operations Fund financial data.

### *What policies, laws, apply to Student Auxiliary Fees?*

ARS §15-1125 and ARS 15-1126 are the laws pertaining to Auxiliary Operations.

### ARS §15-1125 - Auxiliary Operations fund defined:

The auxiliary operations fund shall consist of all monies raised with the approval of the school district governing board in pursuance of and in connection with all activities of school bookstores and athletic activities.

### ARS §15-1126 - Accounting; deposit; disposition of monies:

- A. Auxiliary operations fund monies shall be accounted for in accordance with the requirements of the Uniform System of Financial Records.
- B. Auxiliary operations fund monies shall be deposited after authorization by the governing board in a bank account designated as the Auxiliary Operations Fund or in an account with the county treasurer pursuant to section 15-996 that is designated as other monies. Disbursements from the fund shall be authorized by the site principal. Disbursements shall be made by check signed by two employees of the school district designated by the governing board. For school districts that do not assume accounting responsibility pursuant to section 15-914.01, disbursements may be made by county warrants issued pursuant to section 15-304 and designated as other monies.
- C. Auxiliary operations fund monies may be invested and reinvested by the governing board of a school district. All monies earned by investments shall be credited to the auxiliary operations fund of the school district.

### *What are examples of appropriate deposits for Student Auxiliary Fund?*

Receipts may be derived from various sources including (but not limited to):

- Fees for optional extra-curricular activities (not tax credits)
- Fees for optional, non-credit or recreational fieldtrips (non-tax credits)
- Fees for PE Uniforms
- T-shirt sales

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- Class or student pictures fees
  - Vending machine proceeds

*What qualifies as an expense for Student Auxiliary Fund?*

Once the funds are deposited into Student Auxiliary Fund, they are required to be spent pursuant to USFR and under district policies and procedures. Deposits may be used for student related activities, including but not limited to field trips, student supplies, print shop expenses, etc. Funds may not be used to purchase gifts, or the appearance of gifts for employees or others.

**RECEIVING THE FUNDS**

**Method of Payment**

*Revenues (Cash or Checks)*

Cash requires a strong system of internal accounting control because it is the most liquid of all assets. Therefore, the Baboquivari Unified School District has adopted the following procedures, which will be adhered to by all schools that maintain an Auxiliary Operations Fund.

All schools who maintain an Auxiliary Operations Fund will deposit their receipts, intact, to the Business Office who will in turn deposit the funds into the clearing account and submit a check for the total deposit to the County Treasurer. No refunds or purchases may be paid for directly out of the receipts before they are deposited. All payments must be made through the BUSD purchase order process.

Revenues may be derived from various sources including (but not limited to):

- Fees for optional extra-curricular activities (not tax credits)
- Fees for optional, non-credit or recreational fieldtrips (non-tax credits)
- Fees for Admissions
- T-shirt sales
- Class or student pictures fees
- Vending machine proceeds

Non-district employees are not to handle cash! Segregation of duties between cash handling and record keeping must be maintained.

*Procedures for Check Handling*

The following procedures apply to all personnel who collect or receive money for any reason (i.e., office staff, teachers, coaches, etc.). All checks received must comply with the following procedures unless otherwise approved by the Business Office. To prevent violation of the procedures below, employees are not allowed to accept the following checks:

- Two-party personal checks
- Altered checks
- Post dated checks
- Checks payable to two or more persons
- Counter checks (no printed information or account number)

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- Checks should be payable to Baboquivari Unified School District or the school. Checks made out to a parent organization should not be accepted.

### **Endorsement of Checks**

All checks are to be *restrictively endorsed* to the Baboquivari Unified School District immediately upon receipt. This protects the check if lost or stolen.

### **Documentation of Monies Received - Receipts**

All funds collected to be deposited in the Student Auxiliary Fund must be documented. The method may vary according to what best works for each activity. The following describes several methods that can be used to document funds so 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 schools discretion to decide what is appropriate for each activity.

#### **1. Pre-numbered Triplicate Receipts:**

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

At the end of the day, the collector will turn in the monies together with the receipts and a completed "Cash Collection Report" to the school secretary or designee. The money will be counted by the school secretary or designee in front of the collector and the Cash Collection Report will be signed. The secretary or designee will verify that the class list agrees with the funds deposited. The secretary or designee will then issue a pre-numbered receipt to the collector and also give the collector a copy of the Cash Collection Report. Any discrepancies noted between the receipts, the Cash Collection Report and the money should be reconciled while the collector is present.

#### **2. Class Lists**

In lieu of issuing pre-numbered receipts to each student, a class list may be developed listing all students. 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. 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 Collection Report" to the school secretary or designee. Each day a new class list must be started. The money will be counted by the school secretary or designee in front of the collector and the Cash Collection Report will be signed. The secretary or designee will verify that the class list agrees with the funds deposited. The secretary or designee will then issue a pre-numbered receipt to the collector and also give the collector a copy of the Cash Collection

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Report. Any discrepancies noted between the lists, the Cash Collection Report and the money should be reconciled while the collector is present.

### 3. Ticket Sales Receipts

Sales for activities such as dances or plays should be accounted for with pre-numbered tickets.

- Use of **prenumbered tickets** by recording the beginning and ending number on the Cash Collection report.
- After the event has taken place, the employee reconciles cash to ticket sales and returns cash and the Cash Collection report to the school secretary or designated employee.
- School secretary or designee verifies and signs the Cash Collection report, giving a copy to the employee. The school secretary or designee includes a copy with the deposit and hand delivers it to the business office. It is recommended that the ticket seller and ticket taker be two different individuals.

### **How to Prepare a Deposit**

The school secretary or designee will prepare a deposit on a weekly basis. Deposit paperwork will consist of the one of following:

- Receipts
- Class Roster(s)
- Ticket Sales Reports/Cash Collection Report

The deposit and documentation are to be hand delivered to the District office. Funds are not available until the deposit information has been entered into the financial management system at the District office.

Money should be safe-guarded at all times. Money should not be kept in desks or a file cabinet at any time. No money should be held over the summer or extended school breaks.

### **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.

### **Refunds**

Refunds may be issued from Student Auxiliary Fund. Schools must complete a "Refund Request Form."

### **Designation of Funds**

The funds may be designated to a program or activity that a teacher is involved with, but not to the teacher directly. Payments may be specifically designated to pay fees for a child to participate in an activity.

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## **USING THE FUNDS**

### **Follow Procurement Guidelines**

Once received, all Student Auxiliary Fund Payments are District funds. As such, standard procurement guidelines must be followed for all purchases made using these funds, as is true with all purchases made with District funds.

### **Expenditures**

Expenditures from the Auxiliary Operations Fund must be approved by the Principal/Assistant Principal. Expenditures from Auxiliary Operations must be limited to expenses related to the instructional program. All commitments to vendors must be made by an approved purchase order. Procurement laws and regulations apply to these funds in the same manner as other district purchases.

### **Usage Criteria**

Appropriate uses of the funds may be defined by the individual schools, but the usage must benefit students and the instructional program and cannot be used to purchase gifts for employees or community members.

### **Field Trips**

If the funds are to be used for field trips out of state, the trips must be approved by the Governing Board.

All out-of-state travel must be approved by the Governing Board before auxiliary funds or other donations for the trip are solicited or used in any way.

## **CARRY FORWARD PROVISIONS**

- Fees and cash contributions unused in the current school year will be carried forward to the following school year for use by the designated activity program.
- Balances of one-time activities, or activities that are inactive for over 12 months, will revert to non-designated status.

## **FAQs**

*What fund should we use for recreational field trip fees collected?*

If the field trip is a 'recreational field trip' then tax credits cannot be collected or used for the trip. The school shall utilize the student auxiliary account for these expenses and deposits. Typically 'educational field trip' fees are deposited in Tax Credits. If the field trip doesn't fit the educational criteria, then schools can use auxiliary funds. Schools will need to send the funds to the Business Office for deposit. Purchase orders will need to be submitted for the admission costs of the field trip as well as any transportation costs.

Funding Codes:

Field Trips – Revenue xxx-xxx-xxxx-1750-xxx

Field Trips Admissions – Expense xxx-100-1000-6890-xxx

Field Trips Transportation (done by BUSD) – Expense xxx-400-2700-6150-xxx

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Field Trips Transportation (not provided by BUSD) – Expense xxx-400-2700-651X-xxx

*Do Student Auxiliary funds have to be approved by the Governing Board?*

The fee charged does need to be approved by the Board. However, the fees collected for recreational field trips go through an Auxiliary Student account. These funds will not need to be accepted by the Board at time of collection. Schools should track via a class roster which students paid what amount and keep that as back up documentation and attached to the deposit made in the auxiliary fund. For example, if 3<sup>rd</sup> grade class students are each paying a \$2.00 fee for a field trip, the teacher will keep a class roster and check off, sign and date who pays the \$2.00.

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## DEFINITIONS

*What is the Arizona Public School Tax Credit and who qualifies for it (Fund 526)?*

The Arizona Public School Tax Credit was established by the Arizona legislature effective January 1, 1998 and is detailed in Arizona Revised Statutes (A.R.S.) §43-1089.01. It provides for a direct credit on the donor's Arizona tax return up to the statutory limit, for fees and cash contributions made to an Arizona public school for the support of allowable expenditures.

The donor must be an individual Arizona taxpayer, but does not have to have a child attending school in the District, and does not have to live within the District boundaries. Businesses and corporations are not eligible for the Arizona Public School Tax Credit program.

*What policies and laws, apply to Tax Credits?*

Arizona Revised Statutes (A.R.S.) §43-1089.01

A. A credit is allowed against the taxes imposed by this title for the amount of any fees or cash contributions made by a taxpayer or on the taxpayer's behalf pursuant to section 43-401, subsection G, during the taxable year to a public school located in this state for the following public school purposes:

1. Standardized testing for college credit or readiness offered by a widely recognized and accepted educational testing organization.
2. The career and technical education industry certification assessment.
3. Preparation courses and materials for standardized testing.
4. Cardiopulmonary resuscitation training pursuant to section 15-718.01.
5. Extracurricular activities.
6. Character education programs.
7. From and after June 30, 2019 through June 30, 2022:
  - a. Acquiring capital items, as defined in the uniform system of financial records, including those items listed in section 15-903, subsection C, paragraph 2 through 8.
  - b. Community school meal programs.
  - c. Student consumable health care supplies.
  - d. Playground equipment and shade structures for playground equipment.

B. The amount of the credit shall not exceed:

1. \$200 for a single individual or head of household.
2. \$400 for a married couple filing a joint return.

C. A husband and wife who file separate returns for a taxable year in which they could have filed a joint return may each claim only one-half of the tax credit that would have been allowed for a joint return.

D. The credit allowed by this section is in lieu of any deduction pursuant to section 170 of the internal revenue code and taken for state tax purposes.

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E. If the allowable tax credit exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the taxpayer may carry the amount of the claim not used to offset the taxes under this title forward for not more than five consecutive taxable years' income tax liability.

F. The site council of the public school that receives contributions that are not designated for a specific purpose shall determine how the contributions are used at the school site. If a charter school does not have a site council, the principal, director or chief administrator of the charter school shall determine how the contributions that are not designated for a specific purpose are used at the school site. If at the end of a fiscal year a public school has unspent contributions that were previously designated for a specific purpose or program and that purpose or program has been discontinued or has not been used for two consecutive fiscal years, these contributions shall be considered undesignated in the following fiscal year for the purpose of this subsection, and the site council may transfer these undesignated contributions to any school within the same district.

G. A public school that receives fees or a cash contribution pursuant to subsection A of this section shall report to the department, in a form prescribed by the department, by February 28 of each year the following information:

1. The total number of fee and cash contribution payments received during the previous calendar year.
2. The total dollar amount of fees and contributions received during the previous calendar year.
3. The total dollar amount of fees and contributions spent by the school during the previous calendar year.

H. For the purposes of this section, a contribution for which a credit is claimed and that is made on or before the fifteenth day of the fourth month following the close of the taxable year may be applied to either the current or preceding taxable year and is considered to have been made on the last day of that taxable year.

I. For the purposes of this section:

1. "Career and technical education industry certification assessment" means an assessment for career and technical preparation programs for pupils.
2. "Character education programs" means a program described in section 15-719.
3. "Community school meal program" means a school meal program that takes place before or after the regular school day on school property.
4. "Extracurricular activities" means school sponsored activities that may require enrolled students to pay a fee (unless the board approved fee has been waived) in order to participate including fees for:
  - (a) Band uniforms.
  - (b) Equipment or uniforms for varsity athletic activities.
  - (c) Scientific laboratory materials.

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(d) In-state or out-of-state trips that are solely for competitive events. Extracurricular activities do not include any senior trips or events that are recreational, amusement or tourist activities.

5. “Public school” means a school that is part of a school district, a career technical education district or a charter school.

6. “Standardized testing for college credit or readiness” includes the SAT, PSAT, ACT, advanced placement and international baccalaureate diploma tests and other similar tests.

7. “Student consumable health care supplies” includes tissues, hand wipes, bandages and other health care consumables that are generally used by children.

8. “Widely recognized and accepted educational testing organization” means the college board, the ACT, the international baccalaureate and other organization that are widely recognized and accepted by colleges and universities in the United States and that offer college credit and readiness examinations.

#### Arizona Revised Statutes (A.R.S.) §15-342.24

24. For common and high school pupils, assess reasonable fees for optional extracurricular activities and programs conducted when the common or high school is not in session, except that no fees shall be charged for pupils' access to or use of computers or related materials. For high school pupils, the governing board may assess reasonable fees for fine arts and vocational education courses and for optional services, equipment and materials offered to the pupils beyond those required to successfully complete the basic requirements of any other course, except that no fees shall be charged for pupils' access to or use of computers or related materials. Fees assessed pursuant to this paragraph shall be adopted at a public meeting after notice has been given to all parents of pupils enrolled at schools in the district and shall not exceed the actual costs of the activities, programs, services, equipment or materials. The governing board shall authorize principals to waive the assessment of all or part of a fee assessed pursuant to this paragraph if it creates an economic hardship for a pupil. For the purposes of this paragraph, "extracurricular activity" means any optional, noncredit, educational or recreational activity which supplements the education program of the school, whether offered before, during or after regular school hours.

#### *What is a “tax credit payment”?*

Throughout this section, the terms “tax credit payment” or “payment” are used to denote both fees and cash contributions – in other words, all types of donations which qualify for the Arizona school tax credit.

#### *How does a “fee” differ from a “cash contribution”?*

Throughout this section, the word “fee” is used when a tax credit payment is designated for the use of a specific child. The term “cash contribution” is used for tax credit payments which are either non-designated, or are designated for the use of a particular program or activity, but not for a specific child. Cash contributions do not have to be in the form of cash, but can be made using a check or through an online transaction.

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*What is an “extracurricular activity”?*

An extracurricular activity is an optional, non-credit, school-sponsored activity that requires enrolled students to pay a fee in order to participate. The activity must supplement the educational program of the school, and can be offered before, during, or after regular school hours ( A.R.S. §15-342(24) & A.R.S. §43-1089.01).

*What qualifies as an “activity”?*

The specific extracurricular activity may be defined by the individual schools, but it must meet ALL the criteria in the statutes:

- School-sponsored
- Requires payment of a fee
- Is for enrolled students
- Is educational
- Is optional
- Is non-credit

*What does “enrolled” mean?*

To qualify as “enrolled”, a student must be officially registered as a student with the District, or be a home schooler participating in interscholastic activities, as provided for by statute (A.R.S. §15-802.01).

*What public schools and grades are eligible for the credit?*

Public schools and charter schools that provide instruction in grades kindergarten through 12 are eligible for the credit. Nongovernmental schools, preschools, community colleges, and universities do not qualify for the credit.

**RECEIVING THE FUNDS**

Note that the tax credit payment does not have to be received in one lump sum; it can be made in multiple payments during the calendar year.

**Method of Payment**

Tax credit payments made to BUSD Schools may be made in two ways:

1. PAYMENTS BY CASH OR CHECK: These payments must be accompanied by a tax credit form. The standard District form is available online, where it can be filled out and then printed to submit with the payment. The form can be accessed through a link at this address: [http://toolbox1.s3-website-us-west-2.amazonaws.com/site\\_0324/BaboUSDTaxCrdtFrm-111914.pdf](http://toolbox1.s3-website-us-west-2.amazonaws.com/site_0324/BaboUSDTaxCrdtFrm-111914.pdf). Contribution Form should be printed and mailed. Tax credit forms may also be obtained at school sites or from eligible program or activities.

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## **Tax Credit Form**

Schools/Programs are permitted to develop their own tax credit form. All tax credit forms must include the following information:

- Name of the school
- Donor's name, address and phone number (the SSN is *not* required)
- The amount of the payment
- The name of the student and/or program the donor wishes to designate (if any)
- For Arizona Department of Revenue purposes, the District will date the receipt in the year in which the donation was received. The state of Arizona allows the donor to claim tax credit payments postmarked January 1, 20XX-April 15 of the following year on either the current or preceding taxable year.

## **Time Frame**

A contribution for which a credit is claimed and that is made on or before April 15, may be applied to either the current or preceding tax year and is considered to have been made on the last day of the taxable year. (For example, a contribution received by April 15, 2020 could be claimed either on the 2020 or 2021 tax return.)

## **Receipt to be Issued**

A pre-numbered receipt must be issued for each payment. The receipt must include the school's name, the school site CTDS number, the district name, the taxpayer's name and address, the amount paid, a description of the activity program or purpose being supported and the date it was received or postmarked. If a specific activity or program is being supported, it must be listed on the receipt. If a fee is being paid on behalf of a specific student, the receipt will detail the name of the student and the amount of the fee. The donor's Social Security number is *not* to be listed on the receipt.

## **Endorsement of Checks**

All checks are to be *restrictively endorsed* to the Baboquivari Unified School District immediately upon receipt. This protects the check if lost or stolen.

## **Refunds**

Once a receipt for a tax credit contribution has been generated, no refunds will be issued.

## **Designation of Funds**

The funds may be designated to a program or activity that a teacher is involved with, but not to the teacher directly.

## *Fees*

Payments may be specifically designated to pay fees for a child to participate in an extracurricular activity. However, keep in mind that if the funds are designated for a particular child, they generally will not be eligible for matching gifts programs, and cannot be claimed as a charitable contribution on the donor's Federal tax return.



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The Site Council may delegate authority to the Principal to determine how undesignated funds are used, subject to limits – including reports being made to the Site Council describing how the funds are used.

**Designated Funds**

Designated funds are funds which have been specifically directed for use by a particular program or activity. Even though these payments have been designated, however, they do not “belong” to that program or activity. Requests to use designated funds must be approved by the Principal or the Principal’s designee.

**Field Trips**

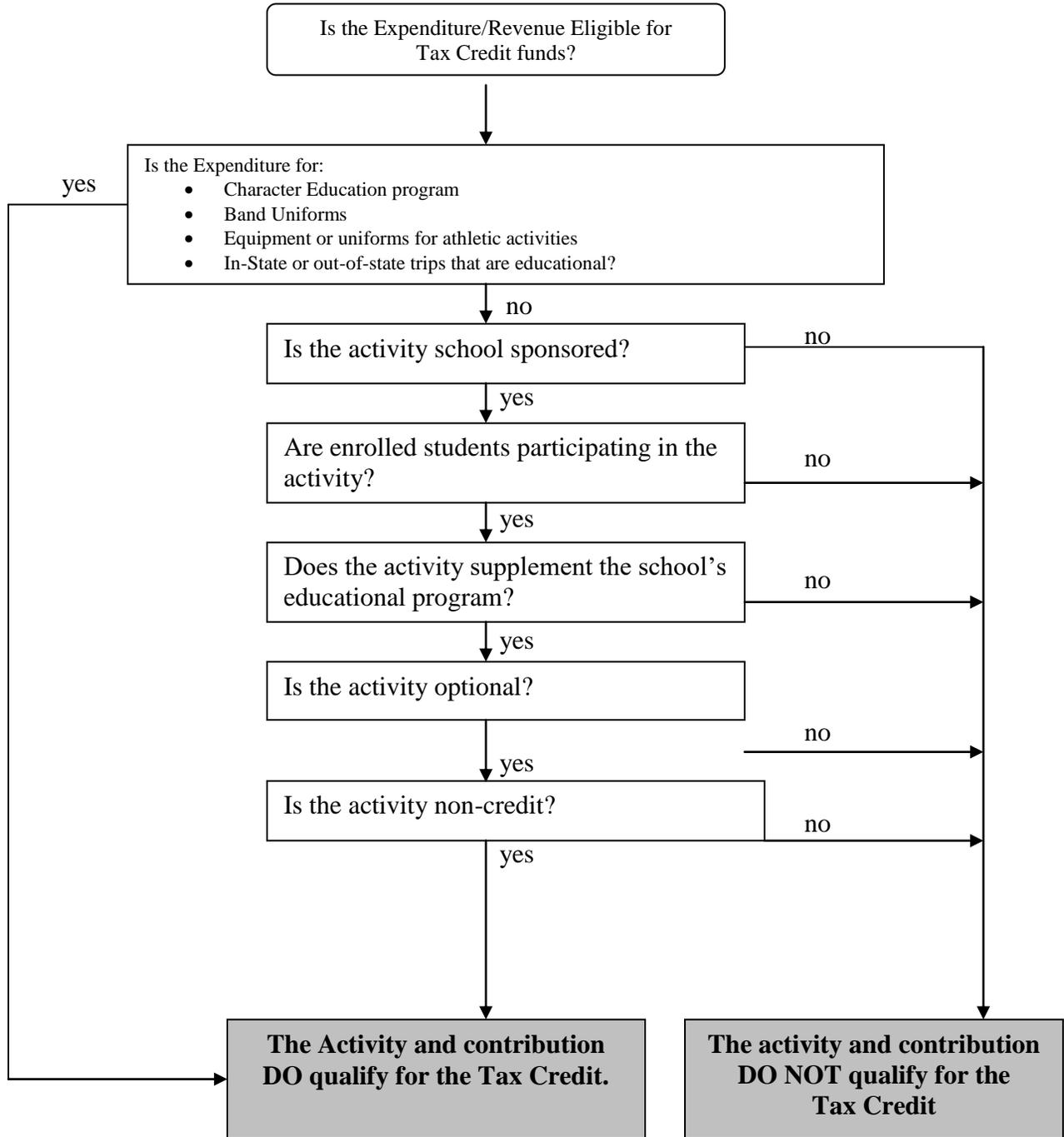
If the funds are to be used for field trips out of state, the trips must be approved by the Governing Board.

All out-of-state travel must be approved by the Governing Board before tax credit or other donations for the trip are solicited or used in any way.

Tax credit funds may not be used for trips or events that are “recreational amusement or tourist activities.” (i.e., 8<sup>th</sup> grade end of year field trips, etc.) A.R.S. §43-1089.01(G)2.d

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## Eligibility Flowchart for Extracurricular Activities



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**CARRY FORWARD PROVISIONS**

- Fees and cash contributions unused in the current school year will be carried forward to the following school year for use by the designated activity program.
- Balances of one-time activities, or activities that are inactive for over 2 years, will revert to non-designated status.

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## **RECORDING AND REPORTING ON FUNDS RECEIVED**

### **Receipt Issued When Funds Received**

A pre-numbered receipt will be issued for each payment. A letter will be issued to the donor that will include the school's name and CTDS number, the school's district's name, the taxpayer's name and address, the amount paid and the date it was received or postmarked. If a specific activity or program is being supported, it will be listed on the receipt. If a fee is being paid on behalf of a specific student, the receipt will detail the name of the student and the amount of the fee. The donor's social security number is *not* to be listed on the receipt.

Once a receipt has been generated, no refunds will be issued.

### **Usage Must be Tracked**

The school must track the usage of funds to ensure designated funds are used as the donor intended, or as the school Site Council or Principal determines.

Use Fund 526 for tax credit-related expenditures, coding the remainder of the budget code as appropriate based on the type of expense.

### **Usage Must Be Reported to the State**

The Business Office prepares an annual report based by site on calendar year activity. The Business Office compiles the school reports and submits this compilation to the State by February 28<sup>th</sup> of each year.

The State will notify the Business Office by mid-January of each year regarding what information they require on this report, but in past years it had generally included the following:

- Number of donors in the calendar year
- Total amount received in the calendar year
- Total amount spent in the calendar year by category.

### **Privacy of Donations**

A list of donors should not be given out without proper authorization from the Business Office.

## **SOLICITING AND ACKNOWLEDMENT RECEIPT OF THE FUNDS**

### **Soliciting Payments**

Schools are encouraged to actively solicit tax credit contributions. Putting an advertisement on the school's marquee is a good way to remind people about the tax credit opportunity. Putting a note in folders or newsletter that go home can also reserve a reminder, as can a prominent notice on the school's website.

Remember that donors do not have to have children attending the school they donate to, nor do donors have to live within the boundaries of the District.

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## **Acknowledging Payments**

In addition to the pre-numbered receipts required to be provided for tax credit payments, schools and activities are encouraged to send thank you notes to donors. This would also be a good way to express appreciation, and possibly encourage repeat annual contributions!

## **FAQs**

*Does the payment qualify for matching gifts?*

Different organizations have different qualifications, however the following general guidance is offered:

If the payment is specifically directed for the benefit of a particular student, it may not qualify for any matching gifts programs.

If the payment is designated to a particular activity (instead of student), or its use is undesignated, it may qualify for matching gift programs.

*Does the payment qualify as a charitable contribution on Schedule A or the Federal Tax return?*

In all cases, schools should refer the donor to their tax adviser.

*Can payments be used for incentive trips?*

Yes, if the trip is educational, and not strictly a recreational, amusement or tourist activity.

A.R.S. §43-1089.01(G) 2.d

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## DEFINITIONS

### *What is a Gifts and Donations Fund?*

USFR defines the Gifts and Donations fund as revenues and expenditures of gifts, donations, bequests, and private grants made to the district. This also includes gifts and donations to be expended for capital acquisitions.

### *What policies and laws apply to Gifts and Donations fund?*

#### Arizona Constitution

Article 9, Section 7 of the Arizona Constitution prohibits a gift of public funds by any public entity, including school districts.

#### A.R.S. §15-341(A)(15)

15. Except as provided in section 15-1224, deposit all monies received by the district as gifts, grants and devises with the county treasurer who shall credit the deposits as designated in the uniform system of financial records. If not inconsistent with the terms of the gifts, grants and devises given, any balance remaining after expenditures for the intended purpose of the monies have been made shall be used for reduction of school district taxes for the budget year, except that in the case of accommodation schools the county treasurer shall carry the balance forward for use by the county school superintendent for accommodation schools for the budget year.

#### Baboquivari Unified School District Policy KCD

The Board has the authority to accept gifts and donations as may be made to the District or to any school in the District. The Board reserves the right to refuse to accept any gift that does not contribute toward the achievement of the goals of this District and the ownership of which would tend to adversely affect the District. Any gift accepted by the Board shall become the property of the District, may not be returned without the approval of the Board, and is subject to the same controls and regulations as are other properties of the District. The Board shall be responsible for the maintenance of any gift it accepts, unless otherwise stipulated.

The Board will make every effort to honor the intent of the donor in its use of the gift, but reserves the right to utilize any gift it accepts in the best interest of the educational program of the District. In no case shall acceptance of a gift be considered to be an endorsement by the Board of a commercial product or business enterprise or institution of learning.

The Superintendent shall:

- Encourage individuals and organizations considering contributions to the schools to consult with the Superintendent on the appropriateness of any such gifts.
- Report to the Board all gifts that have been offered to the District, for their review and action.
- Acknowledge the receipt and value of any gift accepted by the District, and prepare fitting means, as appropriate, for recognizing or memorializing gifts to the District.

Gifts shall be recorded in appropriate inventory listing(s) and property records.

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*What is a “gift or donation”?*

It is important to distinguish that this fund accounts for the monetary gifts and donations received by the District (on behalf of the school), this is not an account from which gifts are purchased.

*What qualifies as a “gift or donation”?*

Specific gifts and donations include

- Gifts
- Donations
- Bequests
- Private grants

**RECEIVING THE FUNDS**

All gifts and donations must be accepted by the Governing Board. USFR requires that all gifts and donations must be deposited in an authorized District account with the County (Fund 53X ).

**Method of Payment**

Gifts and Donations to BUSD Schools can be as followed:

1. PAYMENTS BY CASH OR CHECK: These payments must be immediately deposited and accompanied by a District donation form. The standard District form is available through the business office.

**Receipt to be Issued**

A receipt must be issued for each donation. A formal thank you note will be sent from the Governing Board once the funds have been accepted through a regular meeting.

**Endorsement of Checks**

All checks are to be *restrictively endorsed* to the Baboquivari Unified School District immediately upon receipt. This protects the check if lost or stolen.

**Refunds**

Once the Governing Board has accepted the funds, no refunds will be issued.

**Governing Board Acceptance**

The Governing Board must formally accept all gifts and donations made to schools. A completed donation form should be sent to the Business Office with the donation check to ensure the donation is added to the Board agenda item.

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## **USING THE DONATIONS**

### **Follow Procurement Guidelines**

Once received, all donations are District funds. As such, standard procurement guidelines must be followed for all purchases made using these funds, as is true with all purchases made with District funds.

### **Usage Criteria**

Appropriate uses of the funds may be defined by the individual schools, however if a donor designates the use of the funds, the expenses must abide by such discretion. Gifts and Donations may not be used to increase FTE from District allocated FTE.

### **Designation of Funds**

The funds may be designated to a program or activity that a teacher is involved with, but not to the teacher directly.

#### *Designated Funds*

Designated funds are funds which have been specifically directed by the donor for use by a particular program or activity based on the donors wishes.

#### *Non-designated Funds*

Non-designated funds are funds that were donated without being directed for the use of any particular program or need.

## **CARRY FORWARD PROVISIONS**

Gifts and Donations unused in the current school year will be carried forward to the following school year for use by the school.

## **SOLICITING AND ACKNOWLEDGING RECEIPT OF THE FUNDS**

### **Soliciting Payments**

Remember that donors do not have to have children attending the school they donate to, nor do donors have to live within the boundaries of the District.

### **Acknowledging Payments**

In addition to the Governing Board formal thank you note, schools are encouraged to send site specific thank you notes to donors. This would also be a good way to express appreciation, and possibly encourage repeat annual contributions!

### **Privacy of Donations**

A list of donors should not be given out without proper authorization from the Business Services Department.

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## **DEFINITION**

### *What is a Student Club?*

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 an Agency Fund titled Student Activities Fund, which is separate and distinct from district operating funds.

### *What policies and laws apply to Student Clubs?*

#### **BABOQUIVARI UNIFIED SCHOOL DISTRICT BOARD POLICY – JJF STUDENT ACTIVITIES FUNDS**

Upon recommendation by the Superintendent, the Board will designate a Student Activity Treasurer. The superintendent shall assure the establishment and maintenance of a “Student Activity Fund” as defined in A.R.S. 15-1121 through A.R.S. 15-1124.

#### **BABOQUIVARI UNIFIED SCHOOL DISTRICT (FUND-RAISING ACTIVITIES)**

Fund-raising activities may be held when connected with specific school activities and for a predetermined purpose approved by the Governing Board. Fund-raising sponsored by organizations other than student groups will be limited to parent-citizens organizations (e.g., PTOs, PTSs), site councils, booster clubs, and the BUSD Schools Community Foundation. The Superintendent shall establish procedures that are designed to maximize the safety, effectiveness, and appropriateness of all fund-raising activities. The Governing Board will be responsible for approval of all school fundraisers. Promotions, selling, and support activities shall not take place during instructional time.

#### **Arizona Revised Statutes (A.R.S.) 15-1121**

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.

### **USFR Fundraising Guidelines**

Fundraising at should be governed by the following guidelines:

- 1) All sales involving student organizations are classified as Student Activity fund raisers
- 2) All student fund raising activity must be approved by the Governing Board.
- 3) Students should not be permitted to sell items by going from house to house.
- 4) Fund raising activities initiated by student councils may be either on campus or off campus
- 5) Promotions, selling and support activities shall not take place during instructional time.
- 6) Activities involving the on-campus selling of a product should be limited.
- 7) No home-cooked food should be sold.

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- 8) Joint fund raising activities between student council and PTO are permissible provided:
    - a) Prior approval is obtained from the Governing Board.
    - b) Proceeds are allocated proportionately between student activities and PTO. (Commingling of funds is not to take place.) The allocation rate should be established prior to the fund-raising.
    - c) All State guidelines are adhered to.
  - 9) Monies raised must be spent for the benefits of those students. Excessive carryovers should be carefully reviewed.
  - 10) Raffles, drawings, or lotteries are not allowed.

### **ESTABLISHING A CLUB**

In order to establish a club, an employee sponsor must be identified. The club must be established with the approval of the building principal.

#### **Student Club Sponsor Agreement**

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. A copy of the Student Club Sponsor Agreement must be signed by both the club sponsor and the school principal. A copy of this form must be sent to purchasing before any expenditure will be permitted.

#### **Student Officer Signature Sheet**

Student Officers must sign the appropriate form prior to any expenditures. A copy of this form must be sent to purchasing before any expenditures will be authorized.

#### **Student Club Meeting Minutes**

Student Club meeting minutes must be kept to document all fundraisers and expenditures. A signed copy of the meeting minutes must be attached to all purchase requisitions. The signatures must match those of the Student Officer signature sheet. If the student officers change during the school year, forward an updated copy to purchasing.

### **RECEIVING THE FUNDS**

#### **Student Sales**

- A student council or student club may not hold a raffle, drawings or a lottery. 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 184-018 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.
- Per District policy, all student sales of various commodities must be scheduled and approved by the District administration before final arrangements have been made. There must be appropriate value for money received.

- 
- Sponsors of the individual activity are accountable for all items received and sold.
  - The student shall sign for all items received for purposes of the fundraiser. The student shall return the item or money within a prescribed time, and receive a signed receipt by the sponsor covering the entire value.
  - A sponsor may utilize a class list in place of prenumbered receipts for student sales such as yearbooks. Teachers must sign and date by each child's name. A new list must be used daily.
  - 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.
  - It will be the sponsor's responsibility to verify all deposits with the appropriate office staff at the time the deposit is made.
  - Before final payments to the vendor are approved, the principal is responsible to have completed the proper forms for settlement. Such documentation is to be developed by the club sponsor and shall account for the following:
    1. Verification of items received and number (invoice)
    2. Accounting for items sold, items returned to the vendor or other distribution (sales documentation)
    3. Final payment (via purchase order)
    4. Profit (budget report)
  - **NOTE: THE PRINCIPAL AND THE CLUB SPONSOR ARE RESPONSIBLE FOR COMPLIANCE WITH BOARD POLICIES AT THE SCHOOL LEVEL.**

### **Ticket Sales**

Receipts from social events will be accounted through ticket sales as follows:

1. The club will purchase **prenumbered tickets** recording the beginning and ending number on the activity report.
2. The Club Sponsor, or designee, signs for receipt of change fund.
3. After the event has taken place, the club sponsor, or designee, reconciles cash to ticket sales and returns cash and the activity report to the school secretary.
4. School secretary verifies and signs the activity report, giving a copy to the club sponsor. The school secretary sends a copy to the accounting staff at the District Office. It is recommended that the ticket seller and ticket taker be two different individuals.

### **Check Handling**

The following policy applies to all personnel who collect or receive money in the District for student activities. Employees are not allowed to take the following type of checks:

1. Two-party personal checks
2. Altered checks
3. Postdated checks
4. Checks with rubber-stamped or typewritten company name
5. Checks payable to two or more persons
6. Insurance drafts, income tax refunds or dividend checks

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Checks should be made out to the club or organization, rather than to the club sponsor or club member.

### **Cash Handling**

Bank accounts are prescribed by Arizona Revised Statutes and will be authorized by the Governing Board. A strong system of internal accounting controls is required for transactions involving cash. The following must be followed by all employees:

- Monies will be physically safeguarded.
- Segregation of duties between cash handling and record keeping will be maintained.
- All monies received will be deposited weekly. Sponsors are required to have deposits made within 5 days of receipt of cash. The deposit slip must be turned into the Business Office within 2 days of deposit.
- Checks received will be immediately endorsed upon receipt.
- Disbursements will be made through District's regularly scheduled accounts payable process (manual check).
- Authorizations for disbursements (i.e., purchases and payments) will not be given unless a sufficient cash balance exists.
- A District Office bank reconciliation is prepared monthly by an employee not responsible for handling cash or issuing checks.
- **Sponsors are NOT permitted to make disbursements from cash receipts.**

### **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.

### **Deposit Information**

- Prenumbered tickets are to be issued as a receipt for money taken in at dances, plays, etc. The beginning number and ending number of the tickets should be noted on the "Student Activity Report."
- All checks must be made out to the appropriate school or club. No checks should ever be made out to an employee or student. All money collected must be logged in a receipt book in duplicate with one copy going to the purchaser and one copy remaining in the receipt book. An optional log may be used in place of a receipt book.
- The club sponsor should sign the Student Activity Report when it is completed and turn it in with the money and receipt book or receipt log to the school secretary at the end of each day for proper safeguarding of cash. All money needs to be deposited to the bank at least once a week.

When filling out a deposit slip, there must be a total of all currency, a total for all coins, and a total for all checks. Please use the pre-printed deposit slips with school name shown.

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**Deposit slips must be filled out in duplicate.** Attach original deposit slip and forward to the District Business Office along with the cash collection report, keep the second copy for school records.

NOTE: Please send Business Office the Deposit Slip WITHIN TWO WORKING DAYS of the student activity event .

NOTE: Prior to making expenditures each fiscal year, you must prepare a list of all student council/club officers along with the signature of each treasurer. Send this form to the District Business Office. Middle/High schools must submit this form for each club. Submit the student activity purchase requisition to purchasing for approval ten (10) days prior to needing a check or Purchase Order Number. DO NOT order any materials or services without an approved Purchase Order Number from the District Purchasing Department  
The principal's approval on the requisition indicates that all of the above rules have been followed.

## **USING THE FUNDS**

### **Procedures for Purchase Requisition**

Student Club Sponsors must work with their Office Managers to prepare a purchase requisition. The Club Sponsor must provide a copy of the minutes with the students' approval of the expense, as well as the student signatures. The officers signing the minutes should be the president and treasurer. If submitted without required signatures, the unprocessed requisition will be returned to school.

Prior to ordering any materials or services, ensure you have all approved forms signed, and if necessary have submitted a purchase requisition in iVisions.

Sponsor/Club Treasurer Signature Sheet is required for club start-up each year. If this is missing, purchase requisitions will be returned to the school.

If funds are inadequate to cover purchase, the unprocessed requisition will be returned to school.

### **Disbursement Guidelines**

#### *Prepayments*

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

#### *Reimbursements*

Under no circumstances will reimbursements be allowed for purchases made from personal funds. All materials and/or services must be procured using an approved Purchase Order Number from the District Office Purchasing Department.

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## **EXPENDITURES – General Requirements**

1. Monies must be expended in a manner beneficial to those students currently in school. Students must actively participate in the management of the funds.
2. Student activities monies must not be used to defray any District expense.
3. Student activities monies must not be used to provide gifts or the appearance of gifts to teachers, and staff or community members.
4. Cash must be available in the account of a student club before a purchase is made. If cash is not available in a club, a transfer from Student Council must be made before the purchase order is processed. Student Council must send a purchase requisition with signed meeting minutes authorizing this transfer.
5. All purchases of goods and services must have prior approval by the Club. Purchase Requisitions are required for all expenditures.
6. If the Student Club wishes to purchase equipment over \$1,000 in value, the club shall donate the funds to the school and the school will then purchase the equipment.
7. When purchases exceed \$10,000, the District procurement procedures apply (i.e., written quotes). Contact the purchasing office for more information.
8. All items purchased must be verified as received by the Club Sponsor.
9. Disbursements from student activities monies may only be made by the District Student Activities Treasurer (Accounting Department) upon receipt of proper invoice and a copy of purchase order authorizing the disbursement. Cash transactions are NOT permitted.
10. Capital items purchased by a student club are considered to be the property of the District. Students and staff may not use equipment for their personal use. Obsolete capital equipment items must be disposed of through the district and may not be given to students or staff. Personal use of Student Activity equipment is not allowed.
11. Purchases made without a Purchase Order and proper authorization are considered unauthorized. The District will NOT reimburse any purchase.
12. Donations from Clubs to District employees are not allowed.
13. Sponsor travel (without students) must comply with district guidelines and USFR policy. Student activities funds that are approved for a sponsor to attend a conference must indicate on the purchase order requisition how this conference impacts the students of the club. Copies of the signed minutes that authorize the expenditure must be included.
14. Conflict of interest policies, as stated in District policy GBAA and ARS Title §38-503 apply to all student activity 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.

## **CARRY FORWARD PROVISIONS**

Funds must be raised by students, spent by students, to benefit the student who raised the funds. Thus, student clubs shall not have a carry forward balance from one year to the next. Clubs are permitted to make large purchases over the course of several years. Signed student club minutes must be kept to authorize future clubs to expend funds. Other than reserving funds for future purchases, there shall be a minimum carry forward balance to provide future clubs with start up expenses.

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## **FAQ**

*How do I pay for a custodian who works at a school dance sponsored by Student Council?*

If the student led event happens outside of the time that custodians are on campus, and schools need to pay for the custodial services (i.e., after 8:30pm on school days) then the schools go through 'use of facilities' to pay the custodial and can use the Student Activity Fund. If you need assistance with this you can contact the Business Office.

*How do I pay for an SRO who works at a school dance sponsored by Student Council?*

The Student Club will need to approve the expense and have it recorded and signed off through the minutes. These minutes will then be submitted with a purchase requisition issued TOPD for the quoted hourly rate for the officer.

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## LOST BOOK FUND PROCEDURES

In the event a child loses a library book, the child/parent is responsible for paying for the cost of the replacement book. Upon finding the book, the family is reimbursed the amount they paid for the replacement book. Currently there are different ranges of timeframe in which a family can be refunded. To make this consistent across the District, it is proposed that families are able to be refunded through the following school year. Meaning, if a family pays for a replacement book in the 2014-15 school year, they have through the 2015-16 school year to receive a refund if the book is found and returned.

### Procedures:

- A family must pay for the cost of the lost book.
- A receipt must be issued to the payee.
- Funds must be deposited within 5 days of receipt.
- Change Funds may not be kept from lost book fees.
- Funds are deposited into fund 555.
- Upon locating and returning the book, a "Refund Request Form" must be filled out and sent to Accounting.
- A copy of the receipt indicating the funds were originally paid is attached to the "Refund Request Form".
- A check will be issued to the original payee through the accounts payable system.

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## CHANGE FUNDS

A change fund may be obtained for student events at which admission is charged or items are sold and change is required. The change fund may be requested at the beginning of the school year, safeguarded at the school and used for events throughout the year. The change fund will be returned to the accounting department at the end of the school year. The following procedures should be followed to obtain a change fund:

- The Student club must meet and approve the use of club money for a change fund for use throughout the year.
- A requisition is submitted, with minutes attached, using the student club account code for cash-on-hand (850...0102...) and designee as the vendor. Please note – the custodian of funds will be named on the check and be responsible for the funds.
- Once approved, a check is processed through accounting and picked up and acknowledged by the designee.
- The employee (custodian of funds) will cash the check and the change is safeguarded at the school, via the school safe.
- The fund should be locked at all times and the key should be kept in the *custodian's* possession. At no time should the funds be left in unlocked desk drawers or cabinets.
- Any discrepancies in the fund are the responsibility of the *custodian of funds*.
- After each event, an activity report is completed, documenting the beginning and ending numbers of the tickets, price of each ticket, amount and denomination of money received with 2 signatures verifying the correct amount of the change fund returned to the school safe.
- Only the original amount of the change fund may be kept securely at the school. Any profits from events must be deposited within 5 days of receipt.
- Change funds must not be commingled with other funds or used for any other purpose.
- At the end of the school year and no later than June 10<sup>th</sup>, the original amount of the change fund must be returned to accounting for redeposit.

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## **COURTESY/SOCIAL FUNDS**

Schools are permitted to have a courtesy/social fund. These are NOT district monies. Schools are not required to have a courtesy account. The ONLY purpose of this account is to have a way to provide non-district sponsored activities for district employees (i.e., celebrations and bereavement for employees). The courtesy account is not to be used for district related activities such as student learning.

Courtesy accounts are to be established under an individual employee name and social security number at a local bank. The District tax identification number cannot be used. The only funds that can be deposited into this fund are funds provided by employees (i.e., annual collection) and/or teacher lounge vending machine proceeds. No other district generated gifts and/or donations may be deposited into this fund.

Schools who establish a courtesy/social account understand that the Baboquivari Unified School District is not responsible or liable for the funds deposited into this account. The individual employees who manage these accounts are responsible to their colleagues.

It is important to note that teacher lounge vending machine proceeds may not be deposited into a school courtesy/social account. These funds are to be deposited into the student auxiliary fund (Fund 525) to be used for school relates expenses (District authorized).

---

## **COURIER SERVICE**

- ALL monies (cash and checks) must go into the safe on a daily basis
- Do not allow district money to remain in safe for more than 1 week (unless there are events out of staff control such as mandated stay at home orders due to COVID0-19)
- Have deposits prepared the day before pick up

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## **GENERAL PURCHASING GUIDELINES**

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## **PURPOSE AND OBJECTIVE**

This manual is a formal internal communications document of Baboquivari Unified School District. It is intended to assist schools sites with compliance with the most common purchasing situations. It is not designed to be a complete comprehensive document of all possible procurement situations.

## **COMPLIANCE**

The Purchasing Department is responsible for compliance with Title 7, Articles 10 and 11, of the Arizona Administrative Code (AAC). These Articles apply to every expenditure using public monies by a school district, including grants and donations. The Uniform System of Financial Records for Arizona School Districts (USFR) defines the requirements for all purchases, including Title 7, and provides minimum audit standards for the procurement goods and services.

## **VIOLATIONS OF PROCUREMENT CODE**

### *After-the-Fact Purchase Orders*

If a school site orders materials, or services prior to a purchase order (PO) being issued, then an After-the-Fact procurement has occurred. It is illegal to use an After-the-Fact purchase order to cover a purchase made before a PO has been issued. After-the-Fact procurements violate the Arizona Revised Statutes, Article 10 of the Arizona Administrative Code (School District Procurement Rules) and the Uniform System of Financial Records. These procurements may result in disciplinary action being taken against the employee(s) involved in the violation of procurement rules. (See After-The-Fact Form, Pg. 58)

### *Split Orders*

Splitting orders between vendors to stay below procurement limits is a violation of School District Procurement Rules, and may result in disciplinary action being taken against the employee(s) involved in the violation.

## **PURCHASES**

Purchases should not be made until a purchase order number is issued. Requesters must submit a purchase requisition. This requisition must be processed and turned into a purchase order before goods or services may be rendered. Only employees may be listed as authorized purchasers on a Purchase Order.

The USFR sets forth the dollar amounts for procurement thresholds that school districts must follow. Because the dollar limits are determined across the entire district, it is imperative that the following procurement practices are followed. Failure to follow the thresholds listed below can result in the freezing of purchases from vendors and/or serious audit violations for the school district.

## **Signing Contracts**

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Governing Board Policy DJE authorizes ONLY the Superintendent the authority to enter into contracts on behalf of the Baboquivari Unified School District. Other administrators are not permitted to sign any contract that commits the District financially, regardless of the funding source.

**PURCHASES FROM AN EMPLOYEE/EMPLOYEE OWNED BUSINESSES**

Conflict of interest policies, as stated in District policy GBEAA and ARS Title §38-503 apply to all student activity transactions. ARS Title §38-503 prohibits school employees from participating in any manner in a contract, sale of purchase where the employee or a relative has a substantial interest in the contract sale or purchase.

**Quotes, Bids, & Proposals**

*Guidelines for Obtaining Quotes, Bids or Proposals*

If the total cost of goods and/or services purchased from a particular vendor in a single fiscal year will be:

- Less than \$10,000: No quote or bid is required, but as much competition as is practical should be used.
  
- At least \$10,000 less than \$100,000: A minimum of three written quotes is required (documented by a memo to Purchasing, and written quotes as well as 3 written quote form attached- See forms, page 59)
  
- More than \$100,000: A sealed bid or RFP must be obtained by Purchasing.

*Multiple Year Procurements:*

Purchases that span multiple fiscal years must use the total expenditures over the multiple years in determining what procurement method or documentation is required.

School district contracts are limited to five years. Each Bid, Proposal or Contract must be written as a One-Year award with up to four additional One-Year renewals.

*Quotes are Obtained by Schools*

Schools should review the contract summaries that are listed on the Purchasing Department’s Web address, along with the goods and services they provide. These commodities have already gone through the bid process, and therefore will not require additional competitive quotes or bids.

Schools may request pricing from a single vendor for budget purposes and to determine what level of procurement documentation will be required.

---

The Purchasing Department will notify you if a vendor has reached a procurement limit and if quotes are necessary to complete the purchase order.

When obtaining quotes, schools should:

- Let the vendor know it is competitive
- Ask the vendor to include the shipping charge as a line item on the quote response
- Submit vendor quotes and a quote recap sheet to Purchasing as attachments to requisitions

*Documentation of a no-bid response* – If a no-bid is received in response to requests from schools, this fact must be documented, and will count as a valid quote within the written threshold. If more than one no-bid is to be used in meeting the minimum number of quotes required, a minimum of 5 vendors must be contacted, with their responses documented.

*Bids are obtained by the Purchasing Department*

The Purchasing Department will work with end users to identify goods and services requiring sealed bids, and will initiate the bid process. When requesting that the Purchasing Department begin the bid process, school should provide as much information as possible about the good or service to help identify the scope of work.

*Sealed Bid Timeline*

Allow at least sixty (60) days for Purchasing to issue a bid, receive vendor responses, and obtain Governing Board approval for a bid award. Sealed bids may be renewed annually for up to four additional one-year periods for a total of five years.

*Invitation for Bids (IFB)*

The Purchasing Department will issue an Invitation for Bid when there is a known quantity required, for a specific product or service, and price is the *sole consideration*. Be sure to reference the bid number on any requisitions.

*Requests for Proposals (RFP)*

There are instances where factors other than price need to be considered for a bid award. In this situation a Request for Proposal is more appropriate option. Factors to consider may include vendor qualifications to provide the product or service required, availability of after-hours service, product quality, training availability, delivery timeline, etc. A scope of work defining the good or service required, the evaluation criteria, and a list of possible vendors is required by the Purchasing Department prior to initiating a Request for Proposal.

**Cooperative Contracts**

The Purchasing Department may also use multiple Cooperative Contract awards if it is in the District's best interest. When goods or services are requested through a Cooperative Contract, the contract number shall be referenced on the requisition as well as the quote. The Cooperative Contract Justification form as well as the Cooperative Determination Form must be

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filled out as well. Please contact Purchasing for assistance with these orders. (see forms page 60-61)

When you order using contract awards, be sure that the items we are ordering were included in the initial bid with the vendor. If they were not, you must get separate quotes for the non-included items.

Be aware that all purchases, whether done independently or through a cooperative purchasing agreement, must be done in accordance with School District Procurement Rules, including prior approval by the Governing Board to use the Cooperative Contract.

### **Intergovernmental Agreements**

The Purchasing Department has a number of intergovernmental agreements (IGA) which allow the District to obtain goods and services from contracts that have been bid and awarded by governmental agencies other than the District.

### **Sole Source Purchases**

Governing Board-approved sole source vendors/commodities do not require competitive bids or quotes. All sole source purchases must be approved by the Governing Board.

### **Textbooks and Instructional Aids**

The Governing Board has approved specific textbooks for District use as part of the adopted curriculum. Textbooks may be purchased directly from the publisher(s). Keep in mind, the District contract and Governing Board approval for the adopted curriculum is for the vendor materials, not the vendor itself.

### **Independent Contractors – Consultant Agreement**

When services are provided by individuals, they are required to submit a W-9 Form. A completed and signed agreement shall be submitted as an attachment to the requisition. Please remember, BUSD district employees cannot be paid as an independent contractors.

### **Blanket Purchase Orders**

Blanket purchase orders are to be used for purchases of a recurring nature, over a defined period of time, at a specified expenditure limit. They can be set up to be valid for any time period, up to the end of the fiscal year. Blanket purchase orders must be with vendors who have gone through the proper procurement procedures. They are often used for office and custodial supplies. Blanket purchase orders may not be used for any capital items, or tools.

When you order using a blanket purchase order, be sure that the items you are ordering were included in the initial quote or bid with the vendor. If they were not, you must get separate quotes for the non-included items.

Each site is responsible for tracking purchases made through these blanket purchases as to avoid breaking procurement rules on thresholds.

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When using a blanket purchase order you must send Account Payable all the receipts or invoices that came with the shipment. Be sure to sign and date this paperwork, and put the Purchase Order number on the paperwork as well. Use the date the item was received when dating the paperwork. This documentation must be send to Accounts Payable in a timely fashion after you have received the order or the vendor will not be paid.

### **Year End Purchasing and New Year Purchasing**

Current year requisitions for orders from out-of-state vendors are accepted through the first of April. Current year requisitions for in-state vendors will be accepted through the first week of May. There may be some exceptions where material is in stock and available for immediate delivery. Purchasing must approve all current year orders placed after the first week of June. Items must be received by June 30<sup>th</sup> to be included in expenditures for that year. Items received after June 30<sup>th</sup> will require a new year's purchase order, and will be paid out of the new fiscal year's funds. The prior year purchase order must be referenced to avoid an after the fact purchase order.

The Business Office opens access to new-year requisitions around the end of June. New-year orders for textbooks, office supplies, custodial supplies, and other needed resources shall be placed in a timely fashion. Inventory is first come, first-served, as K-12 schools nationwide are placing orders for these commodities. These dates may be modified, and will be sent out each fiscal year under Procurement Deadlines.

It is important to note that material ordered against new-year purchase orders may not be received prior to July 1<sup>st</sup>. Be sure to let vendors know this when you are preparing a new-year purchase requisition.

### **DELIVERIES**

#### *Warehouse Deliveries*

The Warehouse will receive all deliveries – with the exception of large bulk orders such as sand, gravel, and other landscaping material, perishable items, blanket purchase orders, large furniture deliveries, etc.

### **SURPLUS PROPERTY**

#### *Pick up of Surplus Property*

The Operations Office Manager is responsible for picking up surplus property for disposal. Please contact the Operations Office Manager at ext. 1051 to request a pickup.

The Operations Office Manager is responsible arranging the picking up surplus property for disposal or storage for future use.

- A "Transfer / Movement of District Property" form must be completed and signed by the site administrator for transfer of all property.

- 
- Technology equipment transfer is coordinated between the site administrator and the technology department.
  - The site administrator must complete and sign the form, approving the transfer of all property. All property must be accompanied by one of these forms.
  - Please contact the Operations Office Manager at ext. 1051 to request a pickup.

#### *Surplus Furniture*

The District Warehouse has surplus furniture available for use by the schools. If you require a chair, desk, file cabinet, student desk, etc. please contact the Director of Operations or Operations Office Manager. If stock is available, the requested item will be delivered to your site at no charge.

#### **EMPLOYEE REIMBURSEMENTS**

Employee reimbursements are not permitted with the exception of travel claim reimbursements. A pre-approval travel claim request must be completed prior to travel and included in the travel reimbursement request. (See Travel Expense form-pg. 62)

#### **PURCHASING FOR PERSONAL USE**

No employee may purchase goods or services for personal use in the name of BUSD Schools.

No employee may sell goods or services for private gain to students or other employees on school premises or via District computer networks.

No employee may use his/her position with the District to solicit, directly or indirectly, the purchase of supplies, services or equipment at special discounts for private use from any school district vendor.

Any person using their employment position or influence at BUSD Schools for the purpose of obtaining goods or services for personal benefit or the personal benefit of others shall be subject to disciplinary action up to and including dismissal and possible criminal charges. Such activities shall include, but are not limited to:

- A. Purchases at discounted rates not available to the general public; or
- B. Acceptance of goods and services at no or reduced cost; or
- C. Purchases with the intent of avoiding sales taxes

It is permissible to obtain goods and services for personal use at discounted rates where suppliers typically offer educational discounts to employees of the District. Such discounts are characterized by being made available to all employees regardless of position or influence. Employees are responsible for personal transactions with vendors, including sales tax. Purchase arrangements shall not be made through the use of District purchase orders.

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### Business Services Contact Information

| <b>Name</b>        | <b>Position/Responsibilities</b> | <b>Phone/Email</b>  |
|--------------------|----------------------------------|---|
| Clementina Carlyle | Chief Financial Officer          | 520-719-1200 X 1012<br><a href="mailto:ccarlyle@busd40.org">ccarlyle@busd40.org</a>     |
| Jose Figueroa      | Director of Federal/State Grants | 520-719-1200 X 1004<br><a href="mailto:jfigueroa@busd40.org">jfigueroa@busd40.org</a>   |
| Christina Ravago   | Payroll                          | 520-719-1200 X 1013<br><a href="mailto:cravago@busd40.org">cravago@busd40.org</a>       |
| Cheri Alcoverde    | Accounts Payable                 | 520-719-1200 X 1015<br><a href="mailto:calcoverde@busd40.org">calcoverde@busd40.org</a> |
| Jessica Arvizu     | Purchasing                       | 520-719-1200 X 1018<br><a href="mailto:jarvizu@busd40.org">jarvizu@busd40.org</a>       |
| Russell Rohloff    | Grounds/Operations               | 520-719-1200 X 1050<br><a href="mailto:rrohloff@busd40.org">rrohloff@busd40.org</a>     |
| Aaron Bates        | Director of Technology           | 520-977-8421<br><a href="mailto:abates@busd40.org">abates@busd40.org</a>                |

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**Forms**

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Travel Expense Reimbursement Form..... 63

Credit Card User Form..... 64

**BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40**

**CASH COLLECTION REPORT**

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School \_\_\_\_\_

---

Club Name \_\_\_\_\_ Account Code \_\_\_\_\_

---

Event \_\_\_\_\_ Date \_\_\_\_\_

---

Club Officer/Sponsor \_\_\_\_\_

---

Change Fund Receipt Number \_\_\_\_\_ Amount \$ \_\_\_\_\_

| Denomination    | <i>Cash Returned</i> | <i>Receipt Book/Ticket Summary</i> |                      |
|-----------------|----------------------|------------------------------------|----------------------|
| Checks          | \$ _____             | <b><i>Beginning</i></b>            | <b><i>Ending</i></b> |
|                 |                      | Number                             | Number               |
| \$100.00        | _____                | _____                              | _____                |
| 50.00           | _____                |                                    |                      |
| 20.00           | _____                |                                    |                      |
| 10.00           | _____                |                                    |                      |
| 5.00            | _____                | Quantity Sold                      | Price \$ _____       |
| 2.00            | _____                |                                    |                      |
| 1.00            | _____                | Total Sales                        |                      |
| 0.50            | _____                | (Quantity X Price)                 | \$ _____             |
| 0.25            | _____                | Less Net Collections               | \$ _____             |
| 0.10            | _____                | Cash Overage (Shortage)            | \$ _____             |
| 0.05            | _____                |                                    |                      |
| 0.01            | _____                |                                    |                      |
| <b>TOTALS</b>   | <b>\$ _____</b>      | Total Deposit                      | <b>\$ _____</b>      |
| Less Change     | ( _____ )            | Reason for Overage (Shortage):     |                      |
| Issued          | _____                | _____                              |                      |
| Net Collections | \$ _____             | _____                              |                      |

Receipts and Change Fund Issued To:

Change Fund, Receipts, and Cash Collections Received  
By:

---

Club Officer/Sponsor Signature \_\_\_\_\_ Student Activities Treasurer or Designee \_\_\_\_\_

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Date \_\_\_\_\_ Date \_\_\_\_\_



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**BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40  
STUDENT ACTIVITIES CLUB SPONSOR**

**Policies and Procedures Agreement**

I have read the information enclosed and agree to comply with the policies and procedures outlined in this Baboquivari Unified School District Student Activities Handbook.

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

Sponsor Signature: \_\_\_\_\_

Principal Signature: \_\_\_\_\_

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

**Return to: Baboquivari Unified School District No. 40  
Business Office  
Attention: Student Activities Treasurer**

**Student Club Record Keeping**

Once the Club Sponsor Policies and Procedures Agreement is returned with the club officer names, the club may begin operations. The Business Office will provide each club sponsor with a binder to organize and file the following documentation:

- Club constitution
- Club officers
- Club sponsor agreement
- Student meeting minutes
- Approved fundraiser request forms
- Requisitions, Purchase Orders, Check Requests
- Invoices/receipts for goods/services received

At the conclusion of the year, this binder will be returned to the Business Office as part of the employee checkout procedures.

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**BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40  
STUDENT COUNCIL/CLUB OFFICERS**

School Year: 20XX-XX

**SCHOOL:** \_\_\_\_\_

❖ **CLUB NAME:** \_\_\_\_\_

❖ **CLUB NUMBER:** \_\_\_\_\_

❖ **CLUB SPONSOR:** \_\_\_\_\_

Print Name

\_\_\_\_\_  
Signature of Sponsor

❖ **PRESIDENT:** \_\_\_\_\_

Print Name

\_\_\_\_\_  
Signature of President

❖ **VICE PRESIDENT:** \_\_\_\_\_

Print Name

❖ **SECRETARY:** \_\_\_\_\_

Print Name

❖ **TREASURER:** \_\_\_\_\_

Print Name

\_\_\_\_\_  
Signature of Treasurer

**NOTE:** ALL PURCHASES OF GOODS, SERVICES AND EQUIPMENT SHALL ONLY BE PERMITTED AND/OR AUTHORIZED THROUGH OFFICIAL DISTRICT STUDENT ACTIVITY PURCHASE ORDERS WITH ASSIGNED PURCHASE ORDER NUMBERS.

SEE REVERSE SIDE OF FORM FOR PURCHASE ORDER  
PROCESSING INFORMATION.

**Return this document to:**

**Baboquivari Unified School District No. 40  
Business Office**

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Baboquivari Unified School District 40

**GIFTS & DONATIONS FORM**

Name of Donating Individual: \_\_\_\_\_

Name of Business/Company: \_\_\_\_\_

Address (Business or Individual): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

\_\_\_\_\_  
(Donating Individual Signature) (Date)

Department/School Accepting Donation: \_\_\_\_\_

Account Code: \_\_\_\_\_

\_\_\_\_\_  
(Administrator Signature) (Date)

**CASH DONATION**

Amount Donated: \_\_\_\_\_

Reason or Purpose: \_\_\_\_\_

**NON-CASH DONATION**

Items Donated (Include Description): \_\_\_\_\_

Estimated Value: \_\_\_\_\_ Tag # Assigned: \_\_\_\_\_

Equipment Serial Number: \_\_\_\_\_ Room #: \_\_\_\_\_

Reason or Purpose: \_\_\_\_\_

**VEHICLE DONATION**

Year/Make/Model: \_\_\_\_\_

Plate Number: \_\_\_\_\_ Odometer Read: \_\_\_\_\_

Vehicle ID Number: \_\_\_\_\_ Est. Value: \_\_\_\_\_

Title Included:  YES  NO

111 Main Street  
Sells, AZ 85634  
(520) 719-1200

**EXTRACURRICULAR ACTIVITY FORM  
PURCHASE ORDER RELEASE**

**Campus:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Department:** \_\_\_\_\_ **Purchase Requisition/  
PAR No.:** \_\_\_\_\_

**Tax Credit Allowable Expense (check one of the following):**

|   |  |
|---|--|
| Extracurricular Activity (must complete the below chart)                                    |  |
| Character Education Program (must support the board adopted character education curriculum) |  |
| Standardized testing fees for college readiness (AP, SAT, etc.)                             |  |
| Assessment for CTE Preparation Programs (none district certifications)                      |  |
| CPR Training for high school students   |  |

**Temporary Allowable Expenses through June 30, 2022:**

|  |  |
|--|--|
| Acquiring capital items (673x, 6641, 6642, 6643)                 |  |
| Community school meal programs                                   |  |
| Student consumable health care supplies                          |  |
| Playground equipment & shade structures for playground equipment |  |

**Extracurricular Activity Eligibility Chart**

|  | YES | NO |
|--|-----|----|
| In accordance with A.R.S. 15-342(24) and 43-1089.01(G)(2)  |     |    |
| 1. Is the activity sponsored by the district/school?   |     |    |
| 2. Is the activity for enrolled students?  |     |    |
| 3. Is the activity optional?   |     |    |
| 4. Is the activity non-credit?   |     |    |
| 5. Does the activity supplement the school's educational program?*   |     |    |
| 6. If a fee is charged, is the activity fee paid directly to the district/school?  |     |    |
| 7. If a fee is charged, was the fee for this activity adopted by the Board?  |     |    |
| 8. Has the Governing Board authorized the principal to waive all or part of the activity fee if it creates an economic hardship for the student? |     |    |

\*\*What curriculum content area does this activity support and how does this expenditure enhance that learning?

The undersigned signatures indicate that the events referenced on this purchase order are either educational or competitive events. They are NOT recreational, amusement, or tourist activities.

The undersigned signatures are submitted from the school site council to authorize expenditures from non-designated funds.

**Teacher Signature:** \_\_\_\_\_

**Site Council Chairperson:** \_\_\_\_\_ **Date** \_\_\_\_\_  
(required for use of non-designated funds) Site Council Meeting

**Administrator Signature:** \_\_\_\_\_

*\*Please indicate which donation line you will be using* \_\_\_\_\_



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**BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40**

**REQUEST FOR ASSET TRANSFER**

*This form is to be used for all transfers of assets with a historical value greater than or equal to \$1,000.*

**Employee Name:** \_\_\_\_\_

**Fiscal Year:** \_\_\_\_\_

**Transfer From**

**Transfer To**

**School:** \_\_\_\_\_

\_\_\_\_\_

**Department:** \_\_\_\_\_

\_\_\_\_\_

**Asset Location:** \_\_\_\_\_

\_\_\_\_\_

| <b>Tag No.</b> | <b>Asset Description</b> | <b>Serial No.</b> | <b>Transfer Date</b> |
|----------------|--------------------------|-------------------|----------------------|
|                |                          |                   |                      |
|                |                          |                   |                      |
|                |                          |                   |                      |
|                |                          |                   |                      |
|                |                          |                   |                      |

**Employee Signature:** \_\_\_\_\_

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

**Supervisor Signature:** \_\_\_\_\_

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

**Capital Asset Listing and/or Stewardship Listing Updated**

**by (if Applicable) :** \_\_\_\_\_

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

## Baboquivari Unified School District #40

### AFTER-THE-FACT OR OTHER PAYMENT PROBLEM WORKSHEET

This form is used to document After-the-Fact procurements or other payment problems. An after-the-fact procurement occurs when a BUSD employee orders or receives materials, services or construction prior to a purchase order being issued by the Purchasing Department. An after-the-fact procurement may violate the School District Procurement Rules and BUSD Governing Board Policy and require additional review and action. **Instructions:** Fill out the form and submit with the requisition and any other appropriate documents for any potential after-the fact or other payment problem.

|  |   |   |                                      |
|--|---|---|--------------------------------------|
| <b>Part I - Originator</b>   |   |   |                                      |
| School/Department  | Person Responsible for Problem ( <i>printed name</i> )                            | Phone No.   |                                      |
| <b>Part II - Problem</b>   |   |   |                                      |
| Vendor   | Requisition Number  | Bid/RFP or Contract No. ( <i>if applicable</i> )  | P.O. Number ( <i>if applicable</i> ) |
| <b>Possible employee after-the-fact</b>  | <b>Possible vendor after-the-fact</b>   | <b>Generally not considered after-the-fact</b>  |                                      |
| <input type="checkbox"/> Ordered from vendor prior to issue of purchase order by Purchasing Department   | <input type="checkbox"/> Unauthorized delivery by vendor                          | <input type="checkbox"/> Industry standard automatic renewal of cancellable services (magazine subscriptions, minor equipment service agreements) for which notification was received late. |                                      |
| <input type="checkbox"/> Ordered from vendor prior to issue of change order by Purchasing Dept.  | <input type="checkbox"/> Unauthorized over shipment by vendor                     | <input type="checkbox"/> Invoice received after end of fiscal year  |                                      |
| <input type="checkbox"/> Exceeded blanket purchase order amount  | <input type="checkbox"/> Unauthorized substitution by vendor                      | <input type="checkbox"/> Invoice incorrect due to tax, freight or other bookkeeping errors  |                                      |
| <input type="checkbox"/> Ordered item not allowed on blanket purchase order  | <input type="checkbox"/> Unauthorized double shipment by vendor                   | <input type="checkbox"/> Delivered after end of fiscal year   |                                      |
| <input type="checkbox"/> Demonstration or trial product that was kept and not returned to vendor   | <input type="checkbox"/> Unauthorized services performed outside of specification | <input type="checkbox"/> Other ( <i>Specify in Explanation</i> )  |                                      |
| <b>Explanation of How the Problem Occurred</b> ( <i>Please be specific. Include dates, names and applicable documents. Attach additional sheets if more space is needed.</i> ) |   |   |                                      |
| <b>Explanation of How the Problem Will Be Prevented in the Future</b>  |   |   |                                      |
|  |   |   |                                      |
|  |   |   |                                      |
| <input type="checkbox"/> Recommend for Payment              Printed Name of Director/Principal              Signature of Director/Principal              Date                  |   |   |                                      |
| <input type="checkbox"/> <b>DO NOT</b> Recommend for Payment   |   |   |                                      |
| <b>Part III - Corrective Review and Action (for the Purchasing Department only)</b>  |   |   |                                      |
| <input type="checkbox"/> Process for Payment <input type="checkbox"/> Attorney Review <b>IS</b> Attached              Signature of Purchasing Agent and Date                   |   |   |                                      |
| <input type="checkbox"/> <b>DO NOT</b> Process Payment <input type="checkbox"/> Attorney Review <b>IS NOT</b> Attached   |   |   |                                      |

(12/30/2014)

| <b>BUSD # 40 WRITTEN QUOTE SUMMARY</b>   |          | Quotes Obtained by<br>(Your Name):        |           |
|--|----------|---|-----------|
| Purchases from \$10,000 to \$99,999 require a minimum of three (3) quotes. Written estimates/quote documents <b>MUST be provided</b> by vendor and attached hereto. Use additional forms as necessary. |          | Your Phone Number:                        |           |
|  |          | Date:                                     |           |
|  |          | Bidder #1 (Should be the vendor selected) | Bidder #2 |
| Company Name   |          |   |           |
| Company Address  |          |   |           |
| Contact Name   |          |   |           |
| Contact Phone No.  |          |   |           |
| Contact Email  |          |   |           |
|  | Comments | Comments                                  | Comments  |
| Provide a signed justification on letterhead and/or Determination of the Bidder Selected   |          |   |           |

*\*Documentation of "No response" needs to have means of quote seeking efforts with dates and times.  
Example: "Emailed John Doe Company on January 6, 2020 at 1PM, and again on January 13, 2020...See attached email with no response"*

**Justification for Utilizing a Cooperative Contract**

Cooperative or Lead Agency \_\_\_\_\_

Contract No. \_\_\_\_\_

Vendor(s) Name(s) \_\_\_\_\_

We have reviewed and completed due diligence on the aforementioned cooperative contract. As part of the due diligence review, we have confirmed that the contract complies substantially with our procurement rules and practices. We have further confirmed that all purchases will comply with the terms and prices in the contract. It has been determined that it is in the best interests of our entity to utilize this contract for the reasons cited below:

| Issue  | Procurement Consideration  |
|--|--|
| 1. Is there a Cooperative Purchase Agreement allowing use of the contract?   |  |
| 2. Was the procurement done by a Public Procurement Unit?  |  |
| 3. Do the terms, conditions and scope of work/specifications meet the need?  |  |
| 4. If no, are the terms, conditions and scope of work/specifications negotiable?   | It should be noted here if terms or prices were negotiated.  |
| 5. Does the cooperative contract provide the most advantageous solution? Why?  | Factors may include advantageous terms, conditions, prices, quality, performance, timing, entity's experience and ability to duplicate the contract, age of the contract, etc. |
| 6. Is the contract in effect and in force for all proposed purchases?  | If not, does the contract allow performance of work in progress at the time of expiration?   |
| 7. Will any and all purchases comply with the terms and prices in the contract?  |  |
| 8. Will volume pricing advantages be applied to purchases?   |  |
| 9. Are there any fees associated with use of the contract? Are they reasonable and justified?  |  |
| 10. Were local and regional vendors offered the opportunity to compete for the contracts?  | Use this area if applicable to the entity's procurement policies, practices or principles.   |
| 11. Did the cooperative or lead agency have the expertise, reputation and history of quality contracting for the good or service being procured? |  |
| 12. Was past experience with the cooperative or lead agency acceptable?  |  |

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Buyer Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Director of Purchasing Name

**Justification for Utilizing a Cooperative Contract  
(Alternate Points for Entities/Agencies)**

| Issue  | Procurement Consideration |
|--|---------------------------|
| 1. Is it a unique purchase that is better serviced under another contract?       |                           |
| 2. Is the item urgently needed?  |                           |
| 3. What is the age of the contract? How many years is it into its contract term? |                           |

The purpose of this document is to help public entities justify the decision to make a cooperative purchase instead of doing their own procurement. The document should be used as a template starting point and should be edited as appropriate by the using entity.



## DETERMINATION COOPERATIVE CONTRACT

**Cooperative Contract Title**  
**Cooperative Group – Contract Number**

This determination is written in accordance with R7-2-1004 (A) as required by Articles 10 and 11, including for any specified professional services, construction, construction services or materials to an entity selected from a qualified select bidders list or through a school purchasing cooperative, shall specify the reasons for the determination, including how the determination was made.

Cooperative procurements are a valuable tool to obtain necessary goods and services by aggregating volume, securing best pricing, and reducing administrative overhead. The above reference procurement and contract comply with Arizona procurement rules. Substantiation of compliance is included in the District's due diligence file.

Considerations to utilize this cooperative contract included the following:

- Terms and conditions are favorable, clear, concise and non-restrictive
- Scope of work/specifications outline our current needs very well
- Remaining length of contract term is beneficial to the District
- Waiting for a new contract is not advantageous as the District has current needs to fill
- There is little likelihood of a better solution from an in-house procurement
- Although the District has the experience and ability to duplicate the contract there is minimum benefits in doing so as procurements take 6-8 weeks and the results are estimated to be nearly identical
- Pricing and/or discounts offered are fair and reasonable
- Lead agency has the expertise, reputation and history of quality and valuable contracting for the good/service being procured

Contract is currently in effect and in force for all proposed purchases. The District will utilize the cooperative contract as follows:

**[PICK ONE AND ADD MORE DETAIL]**

- A single vendor responded to the solicitation and award was made in accordance with procurement rules. The District will utilize the single awarded vendor for all purchases in accordance with this cooperative contract.
- The cooperative evaluated multiple vendors and awarded the contract to a single vendor. The single awarded vendor will meet the needs of the District and will be utilized for all purchases in accordance with this cooperative contract.
- The cooperative evaluated multiple vendors and awarded the contract to multiple vendors. It is unknown at this time, if all awarded vendors will be utilized by the District due to a vast variety of needs and levels of expertise and products required at all of our sites. The schools and

departments will determine the vendor based on their current necessities. All purchases in accordance with this cooperative contract will be made with the appropriate vendor.

- The cooperative evaluated multiple vendors and awarded the contract to multiple vendors. At this time the District has made a determination that current requirements can be met by utilizing a single vendor. All purchases in accordance with this cooperative contract will be made with this awarded vendor: \_\_\_\_\_

Requester \_\_\_\_\_

Jessica Arrizola, Purchasing Clerk \_\_\_\_\_

**Baboquivari Unified School District #40  
Conference Travel Request Form**



**Request to Attend:** (check one)  
 Conference/Workshop  
 Business Meeting

**Purpose for Attending:** (check one)  
 Professional Development  
 Continued Education Credits Earned

**Travel In/Out State or Local:** (check one)  
 Local  
 In State Date: \_\_\_\_\_  
 Out of State (Requires Board Approval)

School/Dept: \_\_\_\_\_ Name: \_\_\_\_\_ Position: \_\_\_\_\_  
 Date(s) Event: \_\_\_\_\_ Event Location: \_\_\_\_\_  
 Event Title (attach brochure): \_\_\_\_\_

Sub Req'd? (Y/N) \_\_\_\_\_ Sub Dates: \_\_\_\_\_ Total # of Sub days \_\_\_\_\_

| Name of Attendee(s)<br><small>*(attach sheet for additional attendees)</small> | Position/Title | Substitute *(Y/N) | # of Days Req'd | Budget Code for Substitute(s) |
|--|----------------|-------------------|-----------------|-------------------------------|
|  |                |                   |                 |                               |
|  |                |                   |                 |                               |
|  |                |                   |                 |                               |
|  |                |                   |                 |                               |
|  |                |                   |                 |                               |

Additional Attendees Attached      **\*\*IF A SUBSTITUTE IS NEEDED, ATTACH A COPY OF THIS FORM TO SUB TIMESHEET**

**Registration:**

Registration Cost: \_\_\_\_\_ # of Participants: \_\_\_\_\_ Total Cost of Registration: \$ \_\_\_\_\_

**Transportation:** *Original receipts will be required for airfare, taxi, and baggage expense reimbursements. If driving, a record of odometer readings will be required for reimbursement.*

If you are driving... Mapquest/Google est. mileage: \_\_\_\_\_ x 44.5 cents/mile = \$ \_\_\_\_\_  
 If you are flying, are you making your own reservations or is BUSD? (Y/N) \_\_\_\_\_  Check here if BUSD will be making flight arrangements

Estimated cost for flight (Per Person): \_\_\_\_\_ Estimated cost for baggage (Per Person): \_\_\_\_\_  
 Estimated cost for ground transportation (Per Person): \_\_\_\_\_ Total Estimated Cost for Transportation (Per Person): \$ \_\_\_\_\_  
\*Taxi/Share, Bus, Metro, etc.

**Hotel:** *Original hotel folio (invoice) will be required for reimbursement. You must stay at a hotel listed for the event or you will be reimbursed at a rate determined by the Arizona General Accounting Office*

Hotel Name: \_\_\_\_\_ Arrival Date: \_\_\_\_\_ Departure Date: \_\_\_\_\_ Total # Nights \_\_\_\_\_  
 Cost per night: \$ \_\_\_\_\_ Cost for total stay: \$ \_\_\_\_\_ Est. Tax: \$ \_\_\_\_\_ Total Estimated Cost for Hotel: \$ \_\_\_\_\_  
 # of rooms \_\_\_\_\_ **\*\*Attach conference/workshop flyer that shows host hotel information**

**Food Per Diem:** *This is based on AZ General Accounting Office maximum meal reimbursement rates. NO RECEIPTS needed. First and last day per diem will depend upon travel start and end times and prorated. Do not count meals provided by the conference.*

Total # Travel Days \_\_\_\_\_ # of Participants: \_\_\_\_\_ Per Diem Rate: \$ \_\_\_\_\_ Total Estimated Per Diem: \$ \_\_\_\_\_  
 Total Estimated Per Person: \$ \_\_\_\_\_

|                                     |            |  |   |            |  |
|-------------------------------------|------------|--|---|------------|--|
| Principal/Dept Head Signature _____ | Date _____ | <input type="checkbox"/> Approved<br><input type="checkbox"/> Denied | Chief Financial Officer (Funding Approval) _____        | Date _____ | <input type="checkbox"/> Approved<br><input type="checkbox"/> Denied |
| Superintendent Signature _____      | Date _____ | <input type="checkbox"/> Approved<br><input type="checkbox"/> Denied | Director of Fed/State Programs (Funding Approval) _____ | Date _____ | <input type="checkbox"/> Approved<br><input type="checkbox"/> Denied |

Board Approval Date: \_\_\_\_\_

Funding Available? Y/N \_\_\_\_\_ \$ \_\_\_\_\_  
 Budget String: \_\_\_\_\_

What Funding Source? \_\_\_\_\_

- INSTRUCTIONS**
- \* Form must be completed and all copies submitted to Supervisor/Director/Administrator for approval
  - \* Appropriate literature (conference fliers, etc.) **MUST** be attached with Travel Form and all requisitions (i.e. hotel req, registration req, Airline req, travel reimbursement)
  - \* Approval from Superintendent and BUSD board indicates funds are reserved and travel arrangements can be made.
  - \* All "Conference Travel Reimbursement(s)" **MUST** be submitted within 30 DAYS and approved to receive reimbursement.
  - \* If a district vehicle, when requested, is not available, traveler must use his/her private vehicle which the district will reimburse at the rate of .445 per mile. A district vehicle must be first choice of transportation unless it is not deemed reasonable.
  - \* Attach the Justification Memo for Board Approval (purpose, travel alignment to district plan, etc. ) to this Travel Form.

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**Baboquivari Unified School District  
Credit Card User's Guide and Agreement**

**CARD HOLDER INFORMATION:**

Name: \_\_\_\_\_

Position: \_\_\_\_\_ Department: \_\_\_\_\_

Card Limits: Transaction Limit: \$250.00

**CARD PURPOSE AND LIMITS**

The card is primarily used for emergency purchases and occasionally to purchase items/services from Vendors who do not accept District purchase orders. Emergency purchases are defined as a purchase of a product or service that is required for the health or safety of students and/or staff.

- Governing Board Policy will determine transaction limits for each cardholder. (DGD, DGD-R)
- This amount includes tax and shipping.
- The District pays all state and local sales taxes. In-state suppliers/merchants should include sales tax.
- Use Tax is a tax the District pays the State of Arizona when we do business with an out-of-state supplier/merchant that does not have a license to collect Arizona state sales tax. If the out-of-state supplier/merchant has a license, the appropriate sales tax will be charged.
- Gift Card Purchases are strictly prohibited by credit cards.

I understand the card is not necessarily provided to all employees. Card privilege is based on my need to purchase for the District. My card may be revoked based on change of assignment or location. I understand that the card is not an entitlement nor reflective of title or position.

Documentation must be maintained that demonstrates the item(s) purchased were used for district purposes. Please indicate on the receipt how/where the item was used and/or a work order number for tracking purposes.

**MERCHANT CATEGORY CODE RESTRICTIONS**

Merchant Category Codes are assigned to a supplier by their merchant bank. It identifies the type of business the supplier conducts. Your Credit Card will be declined at those suppliers with Merchant Category Codes that have been restricted from use by the District.

**SUPPLIERS/MERCHANTS**

Any supplier or merchant that accepts Visa can accept the Credit Card within the parameters of the individual card allowances. When purchasing items included on district contracts, the employee must ensure the negotiated contract price is not exceeded except in the case of a health and safety emergency.

**USING THE CREDIT CARD**

In-Person: Before making a purchase, you must submit a requisition selecting Basha's/Commerce Bank(Baboquivari Unified School District 40)/Home Depot as the Vendor to obtain approval and a District purchase order number. When purchasing in person, the cardholder should receive a customer copy of the charge card slip, a receipt, or a paid invoice. The charge card slip will show purchase totals and the cardholder signature. A receipt or paid invoice will show itemized totals, tax, shipping (if applicable), and the date. All receipts must be submitted to the Business Office weekly. Please include your name and P.O. number on all receipts.

Telephone, Fax, or Internet: Before making one of these purchases, you must submit a requisition to obtain approval and a District purchase order number. When making purchases using these methods, ask the supplier to include an itemized receipt, paid invoice, or delivery slip with the order. If for some reason an itemized receipt cannot be obtained, an explanation from the cardholder is to be submitted to the Business Office.

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#### Merchandise Returns and Exchanges

- The cardholder is responsible for contacting the supplier when merchandise purchased with the Credit Card is not acceptable (e.g., incorrect, damaged, defective, etc.). Arrangements for a return, credit or an exchange need to be pursued directly with the supplier.
- Contact the supplier and follow directions closely. Be aware that in some instances the supplier may assess a restocking fee. This fee may be negotiable and can occasionally be reduced or eliminated.
- Remember, all resulting documentation must be submitted to the Business Office.
- **Returns:** The credit MUST show up on the Card statement. The cardholder is responsible for obtaining a credit receipt from the supplier/merchant and submitting the documentation for that return to the Business Office.
- **Exchanges:** If merchandise is to be exchanged, the cardholder is responsible for returning the merchandise to the supplier and obtaining a replacement as soon as possible. Documentation showing the proper resolution of the exchange is to be submitted to the Business Office.

#### LOST, STOLEN OR ERRONEOUS CHARGES ON THE CARD

The cardholder is responsible for notifying Commerce Bank promptly if the card is lost, stolen or he/she has noticed erroneous charges on their account. Your budget will be held responsible for any charges made with the Credit Card account number **until** Commerce Bank is notified that the card has been lost, stolen or used without your consent or knowledge.

It is imperative that the cardholder take **immediate** action by following these steps:

1. **Contact Customer Service/Commerce Bank**
2. **Contact the Business Office**

Inform the CFO that you have contacted Commerce Bank and cancelled the Credit Card.

#### RESTRICTED ITEMS

Some examples of items that may not be purchased with the card:

- Alcoholic beverages
- Ammunition/weapons
- Gift cards
- Legal services
- Cash advances
- Personal purchases
- Capital purchases\*

\*A **Capital Purchase** is defined as any individual piece of equipment that is repairable vs replaceable. For more information on what qualifies as a capital purchase, please contact the Business Services Office.

#### EMPLOYEE TERMINATION

Employees terminating or transferring to a position, or Board Members terminating service, that no longer requires the use of the Card are responsible for notifying the Business Office so the card can be cancelled.

#### IMPROPER USE

Improper use of this card can be and will be considered misappropriation of public funds. This may result in disciplinary action, up to and including reimbursement to the District for all costs associated with improper card use and termination of employment.

#### RECEIPTS

I understand I will turn in original receipts weekly. If I do not turn in weekly receipts I understand I will be responsible for reimbursing the District for all costs associated with the improper documentation control. This reimbursement will take place by payroll deduction or personal check if not resolved by the end of a one month billing period or issuance of a W2 for Board Members.

**I hereby agree to all the aforementioned policies and procedures:**

\_\_\_\_\_  
(Name), (Department)

\_\_\_\_\_  
Date