



Regular Board Meeting Agenda

Tuesday, March 14, 2023 | 6:00 PM | District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032

Items on the regular meeting agenda may be discussed in executive session related to employment matters, for the purpose of obtaining legal advice thereon or other matters pursuant to A.R.S. 38-431.03(A). The Governing Board may change the order of agenda items, pursuant to Governing Board Policy BEDB.

1. PUBLIC HEARING

Individuals may comment on the draft plan to modify the instructional days to allow for remote and assignment-based learning for students. This hearing is an opportunity for the public to comment on the plan prior to adoption by the Governing Board and submission to the Arizona Department of Education.

A copy of the draft Instructional Time Model may be viewed at the Joseph City School District Office and online at <https://meetings.boardbook.org/Public/Organization/894> in Item 1. of this agenda.

Joseph City Unified School District Instructional Time Model

*Arizona school districts are required to meet certain legal requirements if the need arises to adjust instructional methods and/or schedules due to an emergency school closure, and/or students are unable to safely attend school in person.

Summary of the Law and Allowance for Calendar Modifications

HB- 2862 authorizes school districts to adopt an Instructional Time Model(ITM) for the purpose of allowing flexibility in how student instructional hours are met. Local governing board approval and submittal by the district to the state board of education after two public hearings is required. If more than 40% of the total instructional hours are offered using this model, a financial penalty to the district will be assessed.

Method of Instruction

- Remote and Assignment Based
- Joseph City Schools will continue with a 4-day instructional week

How will these methods replace instruction that would otherwise be provided in a teacher-led, in-person classroom?

Students will be provided resources and materials to complete assignments and projects to be completed at home. Student learning will occur through strategies which include, reading, researching, reviewing examples, and practicing learning outcomes.

- Instructional planning for student remote learning will include daily coursework that accounts for approximately 30 minutes per day/per course subject area, of reading, research, and review; and
- approximately 30 minutes per day/per course subject area, of independent practice, writing, or analysis of daily learning objectives.
- Examples of tools, resources, and materials
 - Google Products
 - Worksheets, Textbooks and other “Hard” copies of materials
 - Chromebooks and iPads with Internet Access
 - Educational Software Programs such as BT and IXL

Procedure for how students will be reported as present and participating in remote instruction or absent on the corresponding calendar days:

Present – Participated or Distance Learning Present (DLP)

Absent – Distance Learning Absent Unexcused (DLAU) or Distance Learning Absent Excused (DLAE)

Attendance for students will be determined upon completion of each daily corresponding assignment.

Daily assignments will be submitted, or collected, for attendance accountability no later than 4 days from each calendar date for this approved ITM.

The public may comment on this Instructional Time Model:

Email comments to:

bryanf@jcsd.org

Mail written comments to:

Bryan Fields

Joseph City Schools

PO Box 8

Joseph City, AZ 86032

Submit written comments in person to:

Bryan Fields

Joseph City Schools

8176 Westover

Joseph City, AZ

Attend a public hearing:

Public hearings will be held in conjunction with Joseph City Schools Governing Board meetings. Board meeting schedules and agendas may be viewed at jcsd.org/boardmeetings

2. OPENING ITEMS

2.A. Call to Order

2.B. Roll Call

2.C. Pledge of Allegiance

2.D. Invocation

2.E. Adoption of Agenda

2.F. Approve Minutes of the February 14, 2023 Regular Board Meeting



**Minutes of Regular Board Meeting of the Governing Board
Joseph City Unified School District
District Office Board Room, 8176 N. Westover, Joseph City, AZ 86032
Tuesday, February 14, 2023**

Members present

Eldon Larsen, President; Andrew Bushman, Dayton Flake, Cat Hansen

Administrators present

Bryan Fields, Superintendent; Darrel Mosier, Principal; Steven Mills, Business Manager

Others present

4 community members

1. OPENING ITEMS

1.A. Call to Order

Eldon Larsen called the meeting to order at 6:00 p.m.

1.B. Roll Call

1.C. Pledge of Allegiance

1.D. Invocation

1.E. Adoption of Agenda

Motion by Eldon Larsen to adopt the Agenda as presented; Second by Dayton Flake

Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

1.F. Approve Minutes of the January 10, 2023 Regular Board Meeting

Motion by Eldon Larsen to approve the minutes of January 10th as presented; Second by Dayton Flake

Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

1.G. Superintendent's Report

2. CALL TO THE PUBLIC

None

3. CONSENT AGENDA

Motion by Eldon Larsen to approve the consent agenda items as presented; Second by Dayton Flake

Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

3.A. Approve Expense Vouchers

Action to ratify district vouchers for the period 1/1/2023 through 1/31/2023.

General and Special Funds: #16 \$149,073.53; #17 \$160,419.78; #1032 \$26,672.82; #1033 \$20,824.93; #1034 \$1,100.75; #1035 \$125,167.17; #1036 \$132,414.31; #1037 \$1,113.57

Auxiliary Operations Funds: #1028 \$3,989.23; \$1030 \$2,167.82; #1032 \$9,396.91; #1036 \$3,871.24

Student Activities Fund: ##1029 \$1,047.00; #1031 \$1,686.70; #1033 \$1,913.32; #1035 \$1,010.00

3.B. Student Activities Fund Report

Revenues, expenditures and charges in the Student Activities Fund Report; period of 1/1/2023 through 1/31/2023.

3.C. Student Fundraisers

Organization	Description	Action
HS Girls Basketball	Founders Day Basketball Tournament	Approve
HS Student Council	Winter In-Formal Dance	Ratify

3.D. Gifts & Donations

Donor	Item	School/Program	Purpose	Amount
Diamondbacks	Cash/Supplies	Baseball	Purchase equipment	\$5,000.00
Diamondbacks	Cash/Supplies	Softball	Purchase equipment	\$5,000.00

3.E. Disposal of Surplus Property

Approve the disposal of unused surplus furniture, equipment, books, vehicles and other items in compliance with Arizona statutes and administrative code.

3.F. Accept Arizona Division of School Facilities Building Renewal Grant Award

\$12,246.15 for Joseph City Jr/Sr High School - Auditorium Classroom HVAC Project

4. POSSIBLE EXECUTIVE SESSION

5. ACTION ITEMS

5.A. Personnel Requests

Name	Assignment	Action
(See attached list)	Teachers (2023-24 School Year)	Renewal
Bushman, Peter	Science Fair Coordinator	Assignment
Cooksey, Jim	Volunteer	Renewal
Farnes, Mitchell	JH Track Coach	Renewal
Lucero, Atalaya	After School Tutoring (Non-Certified)	Ratify
Lucero, Barbara	Substitute Teacher	Approve
Randles, Chalene	Substitute Teacher	Approve
Rush, Chance	Volunteer	Approve
Rush, Jessi	Volunteer	Renewal
Salley, Holli	Substitute Teacher	Approve
Smith, Talon	Volunteer	Renewal
Thompson, Margaret	Volunteer, Elementary Campus	Approve

Motion by Eldon Larsen to approve the Personnel Requests as presented; Second by Dayton Flake

Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.B. Appointment of Shealyn Buckley as Assistant Student Activities Treasurer at Joseph City Jr/Sr High School and Possible Upgrade of Jr/Sr High School Secretary I Position to Secretary II

Motion by Eldon Larsen to approve Shealyn Buckley as presented; Second by Dayton Flake

Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.C. Discussion and Possible Approval of Pay Increase for Junior High Non-AIA Game Officials

Increase from \$20 to \$35 per game

Motion by Eldon Larsen to approve the pay increase for JH game officials as presented; Second by Dayton

Flake
Final Resolution: Motion passed
Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.D. Discussion and Possible Approval of Changes to Governing Board Policies

These policies and possible changes were presented for public and board review at the previous regular board meeting and on the District website. Policies affected:

IHAMB-EA and IHAMB-EB - Family Life Education
IJL-E - Library Materials Selection and Adoption
JFABDA and JFABDA-R - Admission of Students in Foster Care
JHD-EB - Exclusions and Exemptions from School Attendance
KB-EC - Parental Involvement in Education

Motion by Eldon Larsen to Approve changes to Governing Board Policies as presented; Second by Dayton Flake

Final Resolution: Motion passed
Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.E. Discussion and Possible Approval of Class Schedule Changes at Joseph City Jr/Sr High School for the 2023-24 School Year

Motion by Eldon Larsen to approve changing class schedules for test incentives; Second by Dayton Flake
Discussion: Based on views expressed by members of the Governing Board, the board president encouraged administration to adjust the minimum lunch period in the proposed schedule from 30 minutes to 35 minutes by adjusting the schedule in a way that does not reduce the current daily instructional minutes.

Final Resolution: Motion passed
Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.F. Discussion and Possible Approval of Increase in School Lunch Prices

Increase Full-Price Elementary Student Lunch from \$2.95 to \$3.25
Increase Full-Price Jr/Sr High Student Lunch from \$3.00 to \$3.25
Increase Adult Lunch from \$3.50 to \$4.20

Motion by Eldon Larsen to approve the increase in school lunch prices as presented; Second by Dayton Flake
Final Resolution: Motion passed

Yes: Eldon Larsen, Dayton Flake, Cat Hansen
No: Andrew Bushman

5.G. Update District Travel Expense Guide and Travel Reimbursement Rates

Motion by Eldon Larsen to update District Travel Expense Guide and Travel Reimbursement Rates as presented; Second by Dayton Flake
Final Resolution: Motion passed

Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

5.H. Approve Summer Camps

Sponsorship of Volleyball and Football Camps during the summer of 2023
Motion by Eldon Larsen to approve sponsorship of Summer Camps as presented; Second by Andrew Bushman
Final Resolution: Motion passed
Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen

6. INFORMATION ITEMS

6.A. Requests for Future Agenda Items

- Updated ESSER financial report
- Food service financial report

6.B. Upcoming Meetings and Events Calendar

- Next Regular Board Meeting - March 14, 2023; 6:00 p.m.

7. ADJOURNMENT

Motion by Eldon Larsen to adjourn; Second by Dayton Flake

Final Resolution: Motion passed
Yes: Eldon Larsen, Andrew Bushman, Dayton Flake, Cat Hansen
Meeting adjourned at 7:04 p.m.

APPROVED:

Board Clerk or President

2.G. Superintendent's Report

Joseph City Governing Board Report

Current Events and Updates

Meeting Date: March 14, 2023

Prepared by: B. Fields

- Our schools have just finished the 3rd quarter of this school year. Parent-Teacher Conferences will be next week.
- The Track has some bad spots that staff is repairing so that we can have this year's scheduled meets. It sounds like we will still be able to use it for a few more years but we may not want to schedule future track meets in the upcoming years. I am interested in getting quotes to see the cost of taking our track down to what is called a "crushed cinders track".
- If we are interested in getting the reinforced glass product from Safe Haven, we won't need to get competitive quotes. They are qualified on the state purchasing cooperative and their product is a "proprietary, patented and lab tested ballistic laminate". However, I could still get quotes from other similar type products that are on the market.
- The HS Gym Bleachers are being replaced as an SFB project. This has been moved back to the summer. We are posting positions for temporary labor workers for us to use on this project and other similar projects that we have that we may want to do in-house.
- The construction class will be starting a project to build a score-keeping booth by the softball field. They will get a permit and go through the appropriate process with the county.
- We are putting a small parking area by the east part of the JH/HS campus. This parking area will serve softball, baseball, and other activities that use the east fields of the campus. This parking area will be more convenient for spectators and serve as a pathway for emergency vehicles. A road/pathway for emergency vehicles to access the fields will be included in this project. When I receive a map of this I will share it with the Board. The maintenance and HS administration are working together to design it. Part of this project may qualify for Adjacent Ways funds. These funds will only pay for the emergency vehicle road/pathway. The plan is to install some temporary fencing to control traffic and wait to install the permanent fencing at a later time.
- We are working with Navajo County Sheriff's Office to host a training for our staff on April 21st to introduce Raptor Alert. This technology will allow staff to directly communicate with the NCSO in the event of an emergency and to improve response time. The training is at 8:00 am at the Auditorium. Administration and supervisors have already received some training on this product.
- As part of my report you will see an attachment called Cash Handling Policies and Procedures. This is something that we have been working on for a while, specifically Mr. Mills.
- The Instructional Time Model approval is on the agenda. This is a formality and no real substantive changes are on it. The changes are things like the dates and some attendance terminology.

**Joseph City Unified School District
Cash Handling Policies and Procedures Manual**



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Local Banking

The District maintains certain local bank accounts to facilitate the cash deposits for various purposes. These bank accounts are prescribed by Arizona Revised Statutes, Attorney General Opinions and the Arizona Auditor General’s Office Uniform System of Financial Records. Below is a summary of the local bank accounts maintained by the District, the authority to have such bank account the intended use of the bank account.

Banking Institution	Bank Account	Purpose	Accounting System
Bank of the West	Auxiliary Operations Fund	Auxiliary operation transactions	School ERP Pro, Infinite Visions
Bank of the West	Student Activities Fund	Student Activities transactions	School ERP Pro, Infinite Visions
Bank of the West	Sure Pay/Taxes	Employee and employer payroll tax withholding	School ERP Pro, Infinite Visions
Bank of the West	General Fund Clearing	Miscellaneous revenue clearing account for revenues held on deposit until transmitted to County Treasurer	School ERP Pro, Infinite Visions
Wells Fargo	Revolving	Allowable revolving expenditure account transactions	School ERP Pro, Infinite Visions

Local Bank Reconciliations

According to the USFR, “[d]istricts should obtain monthly bank statements that summarize the account activity and report the ending cash balance for each bank account. Bank statement cash balances generally do not agree to the district’s records because checks may be outstanding, deposits may have been made after the bank statement date, and the district may not have recorded bank charges and interest. Therefore, a reconciliation is performed to verify the accuracy of both the bank and district balances.”

The District reconciles all bank accounts to either the general ledger or a fixed amount (imprest balance), as predetermined by the Governing Board.

The District maintains USFR authorized bank accounts that have been designated by the Governing Board. For procedures related to the [Student Activities](#) and [Auxiliary Operations](#) bank accounts refer to the applicable manual sections. The following procedures are used for all other District bank accounts.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	1. On a monthly basis, forwards the appropriate back up documentation including deposit details, and other supporting documentation to the Finance Specialist
Finance Specialist	2. Receives the supporting documentation and generates cash balance and activity reports from the ERP system. Also, receives the various bank statements through the mail.
	3. Reconciles the transactions on the bank statements with the transactions in the ERP system and to other supporting documentation.
	4. Discusses any discrepancies in revenue with the Accounting Specialist in order to resolve.
	5. Discusses any expenditure discrepancies with the appropriate staff.
	6. Ensures the ending cash balances for all accounts reconcile. If not, returns to Procedure 3.
	7. Upon completion of the reconciliations, forwards the documentation to the Business Manager for review.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Business Manager	<p>8. Receives the reconciliation documentation and performs the following:</p> <ul style="list-style-type: none">a. Reviews for accuracy and completeness.b. Discusses any discrepancies with the Finance Specialist in order to resolve.c. Upon approval, signs and dates and returns the documentation to the Finance Specialist.
Finance Specialist	<p>9. On a monthly basis, once the reconciliation is complete, identify the bank transfers necessary due to the funds being deposited to the clearing account. Transfers may include the following:</p> <ul style="list-style-type: none">• Auxiliary Operations Revenues• Student Activities Revenues <p>10. Complete Bank Transfer Request (Appendix) and attach the deposit record back up and forward to Business Manager for review.</p> <p>11. On a monthly basis, once reconciliation is complete, identify the funds to be cleared to the County Treasurer.</p> <p>12. Complete County Transmittal Form (Appendix) identify the fund and revenue code funds to be cleared to the County Treasurer. Prepare check for the amount of the funds to be cleared. Attach the deposit record back up and forward to the Business Manager for review.</p>
Business Manager	<p>13. Review transfer request and supporting documentation and performs the following:</p> <ul style="list-style-type: none">a. Reviews for accuracy and completeness.b. Discusses any discrepancies with the Finance Specialist in order to resolve.c. Upon approval, makes the bank transfer with the bank. Print the bank transfer backup.d. Sign and date and return the documentation with bank transfer backup to the Finance Specialist. <p>14. Review County Transmittal Form and supporting documentation for completeness and signs the check and obtains a second authorized signer signature.</p>

Local Banking Deposit Flow Chart

Miscellaneous revenues collected at the District will be properly receipted and deposited as outlined in the [Revenue Cycle](#) procedures.

At a minimum, the District must clear the monies in the Miscellaneous Clearing Bank Account to the County Treasurer monthly. This can occur more frequently as needed.

As noted in the [Revenue Cycle](#) procedures, revenues will be deposited to the Miscellaneous Clearing Bank Account within School ERP Pro, Infinite Visions. The Miscellaneous Bank Account is set up in School ERP Pro, Infinite Visions as fund 999. Revenue will be deposited against revenue code 999.000.0000.1990.000.000. Monthly, a check will be issued from the Miscellaneous Clearing Bank Account to the County Treasurer and sent to the County Superintendent's Office with a County Transmittal coversheet identifying the funding code in which monies shall be deposited against.

A manual adjustment will be posted to the Miscellaneous Clearing Bank Account within School ERP Pro, Infinite Visions against the funding code 999.000.0000.6000.000.000.

The revenues collected for Auxiliary Operations, Tax Credit and Student Activities funds will also be deposited to the Miscellaneous Clearing Bank Account. Upon deposit of these monies, the deposit will be posted to the appropriate revenue code with a cash offset of xxx.000.0000.0105.000.000. Each month, at the month end close, a bank transfer ([Appendix](#)) will be prepared to allocate the appropriate revenue from the Miscellaneous Clearing Account to the Auxiliary/Tax Credit Bank Account or the Student Activities Bank Account.

Once the transfer is posted, a manual journal entry will be posted in School ERP Pro, Infinite Visions as follows:

Debit	xxx.000.0000.0105.000.000
Credit	xxx.000.0000.0102.000.000

The journal entry date should be the same date as the bank transfer transaction date.

Reconciliation to the County Treasurer

The Governing Board has assumed certain responsibilities regarding the District's financial accounting and reporting. These responsibilities include processing disbursements, recording all revenues and maintaining cash balances of each District fund. To properly execute these responsibilities, the District must maintain on a timely basis accurate accounting records of each fund. The District's accounting records must agree with those of the County Treasurer for the proper maintenance of cash balances. This process is assured through the monthly reconciliation of the District's cash balances to the County Treasurer's monthly report of the District's cash balances.

Performed by

Procedure

Business Manager

1. On a monthly basis, receives the County Treasurer's reports and begins the reconciliation process by performing the following procedures:
 - a. Enters the District's beginning of the month cash balances for each fund by using the month-end balances from the previous month's reconciliation.
 - b. Enters the monthly increases/debits and decreases/credits by fund from the District's ERP System
 - c. Calculates the District's computed ending cash balances by adding the increases/debits and subtracting the decreases/credits.
 - d. Enters the County Treasurer's balance for each fund from the CSS Cash Balance Report.
 - e. Enters the outstanding warrants and subtracts them from the County Treasurer's balance to arrive at the County Treasurer's computed ending cash balance.
 - f. Compares, by fund, the District's computed cash balance from District's ERP System to the County Treasurer's computed cash balance from the CSS Cash Balance Report.

Performed by

Procedure

Business Manager

2. For unreconciled funds, performs the following if necessary:
 - a. Compares the total increases/debits for the month according to the District's cash balances report to the total according to the District's ERP report.
 - b. Investigates differences when the total increases/debits amounts do not agree. Differences in amounts may occur due to one or more of the following:
 - i. Timing differences resulting from revenues recorded by the County Treasurer in one month and recorded by the District in another month. Examples of timing differences are interest on pooled investments and tax apportionments (recorded by the County Treasurer but not by the District).
 - ii. Transfers or journal entries omitted or not recorded correctly by the County Treasurer or the District.
 - iii. Misclassifications resulting in revenues recorded in the records of an incorrect fund.
 - iv. Clerical or mathematical errors.
 - c. Examines the file of validated County Treasurer receipts. Totals the County Treasurer receipts and compares the total to the total of receipts shown on the County reports.
 - i. If the totals do not agree, examines the County reports and agrees each receipt to the receipts recorded on the County reports and the District's records by fund, amount and date.
 - ii. Compares the transfers or journal entries recorded on the District's records with those recorded on the County reports by fund, date and amount.

Performed by

Procedure

Business Manager

- iii. Examines the previous month's reconciliation to ensure that all reconciling items from the previous month were recorded or corrected.
- iv. Contacts the County Treasurer for additional information on the unreconciled differences.
- d. Documents each difference discovered during the examination of revenues on the reconciliation.
 - i. Determines whether each difference affects the County Treasurer's balance or the District's balance. (For example, interest on investments recorded by the County Treasurer and not by the District shall be added to the District's balance.)
 - ii. Lists each difference, including amount and description, on the reconciliation.
 - iii. Determines whether the District's and County Treasurer's cash balances agree after adjusting for the differences listed.
 - a) If these balances agree, agrees expenditure totals and signs and dates the reconciliation. Proceed to Procedure 3.
 - b) If these balances do not agree, examines the expenditures of the fund.
- e. Compares the total decreases/credits for the month according to the District's Cash Balances report to the total according to the Cash Balance Report. Total decreases/credits for the current month according to the District's Cash Balance report shall equal total disbursements according to the County Cash Balance plus total outstanding warrants drawn in the current month, less warrants paid in the current month that were outstanding from prior months.

Performed by

Procedure

Business Manager

- i. If the total decreases/credits agree, reviews the reconciliation of revenues to ensure that the reconciliation was performed correctly.
- ii. Investigates differences when the decreases/credits do not agree. Differences in amounts may occur due to one or more of the following.
 - a) Interest charged by the County Treasurer on registered warrants (recorded by the County Treasurer but not by the District).
 - b) Warrants paid by the County Treasurer, but indicated as stopped in the District's records.
 - c) Transfers or journal entries omitted or not recorded correctly by one of the entities.
 - d) Misclassifications of expenditures posted to an incorrect District fund.
 - e) Clerical or mathematical errors.
- iii. Examines the District's transfers made during the month.
 - a) Totals transfers in and transfers out according to the transfer forms and compares the totals to the transfer totals on the County Treasurer's report.
 - b) If the totals do not agree, examines each transfer form and agrees each transfer to the transfers recorded on the County Treasurer's report and the District's records by fund, date and amount.
- iv. Examines District's adjusting journal entries to verify the entries made by the District were submitted to the County Treasurer's office for processing.
- v. Examines the previous month's reconciliation to ensure that all reconciling items were recorded or cleared.

<i>Performed by</i>	<i>Procedure</i>
Business Manager	<ul style="list-style-type: none">vi. If still unreconciled, performs a warrant by warrant comparison as follows:<ul style="list-style-type: none">a) Verifies that each warrant paid and outstanding on the Warrant report appears in the District's Banking Module as cleared.b) Documents on the reconciliation each difference discovered during the examination of expenditures.
	3. Prepares the necessary journal entries to balance to the County Treasurer and submits to the Accounting Specialist for review and approval.
	4. Upon completion, sends the reconciliation to the Superintendent
Accounting Specialist	5. Receives the reconciliation and journal entries and performs the following: <ul style="list-style-type: none">a. Reviews for accuracy and completeness.b. Discusses any discrepancies with the Business Manager in order to resolve.c. Upon approval, signs and dates and returns documentation to the Business Managerd. Sends a copy of any journal entries to the County Treasurer's Office, if necessary.
Business Manager	6. Receives the approved reconciliation documentation and files accordingly.

Revenue Cycle

The District receives revenues from federal, state and local sources. Generally, federal and state revenues are wired to the District's account with the County Treasurer by the applicable federal or state agency. Property tax revenues are received directly by the Navajo County Treasurer's Office (County Treasurer) and allocated to the District's accounts. Once these monies have been received, the Accounting Specialist is responsible for ensuring these transactions are posted in the District's ERP system.

Revenues received from local sources (other than property taxes), are generally in the form of cash, including currency, checks and money orders. Local revenues received by the District include tuition, gifts and donations (including extracurricular tax credit fees and donations), auxiliary operations, student activities, service sales, and various fees.

Summary of Significant Policies

The Governing Board is responsible for establishing and implementing policies to ensure that an adequate system of internal accounting control exists for receiving, safeguarding and recording District revenues. The following policies have been adopted to comply with statutory requirements and are designed to strengthen internal controls over revenue.

1. The duties of receiving, depositing and recording revenues shall be segregated among employees. All employees handling cash shall be bonded.
2. A safe shall be used to secure all monies collected. Use of the safe shall be limited to the appropriate District personnel.
3. Revenues shall be credited to account codes prescribed by the USFR Chart of Accounts.
4. The Business Manager, or designee, shall record the monies received directly by the County Treasurer and submit written notification of the state equalization amounts to be apportioned to each of the District's levy funds to the County Treasurer.
5. County Transmittal Forms ([Appendix](#)), prepared by the Accounting Specialist, or designee, to document deposits with the County Treasurer, shall be time stamped when received by the County.
6. Miscellaneous revenues shall only be recorded in the accounting records once the deposit has been reviewed and verified.
7. Revenue transactions shall be reviewed periodically by an employee not involved in the revenue cycle process to ensure established policies and procedures are followed.

Revenue Cycle Procedures

Certain District revenues such as property taxes, State aid, National School Lunch Program reimbursements, Federal and State grants and interest on investments are received directly by the County Treasurer. The Accounting Specialist enters these revenues in the District's ERP system, and the Business Manager reviews and posts these transactions.

Other miscellaneous revenues are received directly by the District and transmitted to the County Treasurer. These monies are secured in the Business Office safe or the School safe until deposited. Cash and checks received for any purpose other than Student Activities, Auxiliary Operations and Extracurricular Tax Credits are deposited in the Miscellaneous Receipts Clearing bank account except for certain checks sent directly to the County.

Deposits to the Miscellaneous Receipts account are completed on a weekly basis, or more frequently if significant.

The Miscellaneous Receipts and Food Service Clearing account balance is remitted on a monthly basis and deposited in the appropriate District account with the County Treasurer.

Miscellaneous Receipts include the following:

- Gifts and Donations
- Tuition
- Pool Fees
- Use of Facility Fees
- Vocational and Technical Education Projects
- Local NSLP/NSBP Receipts

Auxiliary Operation Receipts include the following:

- Bookstore Sales
- Course Fees
- Event Gate Receipts
- Concession Sales
- Music and Equipment Rentals
- Participation Fees
- Summer Camps
- Tournament Fees
- Field Trips
- Tax Credit Receipts

Student Activity Receipts include the following:

- Field Trips
- Student Fundraisers

Any fee collected must be approved by the Governing Board during a public meeting.

Certain fees can be paid via credit card. See the Credit Card Collection procedures for more information.

The following procedures are followed for miscellaneous receipts collections and bank deposits for each school, Food Services Division and District Office locations. Refer to the following sections for policies and/or detailed cash collection procedures for specialized revenue areas:

- [*Student Activities*](#)
- [*Auxiliary Operations*](#)
- [*Gifts and Donations*](#)
- [*Credit Card Collections*](#)
- [*PTO/ Booster Club Procedures*](#)

K-12 Miscellaneous Revenue Collections and Deposits

<i>Performed by</i>	<i>Procedure</i>
District Employee	<ol style="list-style-type: none"> 1. At the time miscellaneous revenues are received outside of the InTouch system: <ol style="list-style-type: none"> a. Receives the currency and / or checks. b. Immediately, counts the currency and restrictively endorses all checks. c. Prepares a prenumbered receipt in triplicate and distributes as follows: <ol style="list-style-type: none"> i. Original given to the payor. ii. One copy maintained in the receipt book. iii. One copy attached to the supporting documentation. d. Alternative procedure: Record transaction in a log or other method approved by the Business Manager. e. Submits cash/checks to the School Secretary daily.
School Secretary	<ol style="list-style-type: none"> 2. Receives cash/checks and supporting documents from District Employee. Enters transaction in InTouch Terminal and issued printed receipt to District Employee.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Secretary	<p>3. For all revenues received for that day, prepares the deposit(s) as follows:</p> <ul style="list-style-type: none"> a. Places the currency and checks, in a sealed deposit bag(s). b. Secures the monies in the school's safe, if the deposit bag(s) cannot be given to the Accounting Specialist (or Designee) immediately. c. Delivers the sealed deposit bag(s) and deposit packet to the District Office Administrative Assistant.
District Office Administrative Assistant	<p>4. Receives sealed deposit bag, enters a transfer receipt in InTouch as safeguards the sealed deposit bag(s) and deposit packet to the Finance Specialist.</p>
Finance Specialist	<p>5. Receives the sealed deposit bag(s) and Deposit details opens the sealed deposit bag to conduct a recount of the monies included. Once it is confirmed the deposit packet is reconciled, prepares deposit and delivers the sealed deposit bag(s) to the most convenient servicing bank location.</p> <ul style="list-style-type: none"> a. Gives the validated copy(ies) of the bank deposit slip(s) and back up documentation to Accounting Specialist b. Gives the bank receipt(s) to the Accounting Specialist
Accounting Specialist	<p>6. Receives and attaches the validated copy(ies) of the bank deposit slip(s) to the deposit packet.</p> <p>7. Retains the bank receipt(s) at the district office.</p> <p>8. Receives and reviews the deposit packet for accuracy and completeness, along with the bank deposit verification. Discusses any discrepancies with the Finance Specialist in order to resolve.</p> <p>9. Makes a copy of the deposit ticket for each bank account included and highlights the transactions applicable to that account.</p> <p>10. Records the deposit transactions in the ERP system by exporting the deposit details from InTouch to import and forwards the documentation to the Business Manager for review.</p>

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	<ol style="list-style-type: none">11. From InTouch – generate the Tender Report for the period included in the deposit.12. From the Reconciliation Tab within InTouch, select the Account Structure used for the deposit. Identify the period included in the deposit. In the JE Reference Line enter the deposit date to match to the deposit manager records. Export the text file and save to the server.13. Once the file is saved as a .txt file, open Excel. Click on File/Open and locate the .txt file. Convert the text file to excel by choosing the “delimited” option with “comma.”14. Import the exported file to the Deposit Manager within the ERP system. General Ledger>Banking>Deposit Manager. Select bank account, add new record and from actions Import Deposit. Verify the totals match the backup documentation and select the bank account from the drop down. Add the deposit number. Print the deposit ticket and JE and attach to backup from InTouch. Revenues will be deposited to the appropriate revenue code with a cash offset of 999.000.0000.0105.000.000
Business Manager	<ol style="list-style-type: none">15. Reviews the deposit packet, deposit receipt and ERP system deposit for accuracy. If all reconciles, signs the backup documentation and returns to the Accounting Specialist.
Accounting Specialist	<ol style="list-style-type: none">16. Files documentation accordingly.

Food Services Division Collections and Deposits

<u>Performed by</u>	<u>Procedure</u>
Food Service Worker	<ol style="list-style-type: none">1. Receives and verifies the house bank monies for the point of service assigned for the day from the Food Service Manager.2. Collects revenues from student and adult sales.3. At the end of the day's sales, counts and verifies the monies in the cash drawer as follows:<ol style="list-style-type: none">a. Counts the house bank monies and has a second cashier verify the count to the amount issued.b. Completes a Food Service Cashiers Deposit Breakdown Report (Appendix) on all currency and coin collected excluding the house bank amount.c. Generates the Infinite Campus Food Service Daily Report from the food service cashiering software.d. Submits the Deposit Breakdown, cash and point of sale system report to the school secretary or district office for verification
District Office Administrative Assistant	<ol style="list-style-type: none">4. Counts the day's collections for each point of service verifying the point of sale system report and deposit breakdown with the amount of currency and coin received. Signs the Food Service Cashiers Deposit Breakdown Report to indicate the review.5. Delivers the sale system report and deposit breakdown and monies collected to the Finance Specialist for deposit.
Finance Specialist	<ol style="list-style-type: none">6. Receives the deposit bag with monies received from each site.7. Verifies the amount of cash received to totals on Food Service Cashiers Deposit Breakdown Report against the totals on the point of sale system report.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Finance Specialist	8. Prepares the daily deposit as follows: <ol style="list-style-type: none"> a. Counts each sites receipts with School secretary b. Completes a bank deposit slip in triplicate. c. Places currency and checks, along with bank deposit slip, in a sealed bag and also places coin in separate sealed bag. d. Temporarily secures the monies in the district safe if the deposit cannot be made immediately.
	9. Delivers the deposit to the most convenient servicing bank location.
	10. Receives the validated copy of the bank deposit slip and the bank receipt. Forwards the validated deposit slip to the Accounting Specialist
Accounting Specialist	11. Receives the validated deposit slips and records the deposit transactions in the ERP system.
	12. Prepares County Monthly Transmittal for food service and forwards to Business Manager for remittance to Navajo County Treasurer.

Credit Card Collections

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	1. Generates the credit card transactions log from InTouch weekly.
	2. Reconciles credit card transactions to local bank statement.
	3. Identifies the club, activity, program, fund in which the credit card transactions need to be applied to.
	4. Prepares deposit to post to Visions – Deposit Manager.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Business Manager	5. Reviews the journal entries and credit card transaction reports and confirms reconciliation to bank statement.
	6. Prepares bank transfer to move funds to the appropriate bank account.
Accounting Specialist	7. For any credit card revenues received to be transferred to the County Treasurer, prepares County Monthly Transmittal for food service and forwards to Business Manager for remittance to Navajo County Treasurer.

InTouch End of Day Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Secretary/District Office Secretary	1. At the end of each day, perform the following end of day procedures: <ol style="list-style-type: none">Open the End of Period (EOP) screenTotal the checks and make sure the amounts matches the total amount shown at the bottom of the page for reconcile checksFor credit cards, click ok as those will be reconciled by the Business OfficeReconcile the other tender (cash) to the cash collected by counting the cash and filling in the number of bills and coins that have been received. Verify the cash amount matches the amount shownEnter deposit ticket numberPrint the reconciliation report to attach to the deposit bag

Student Activities

Student activities are defined in 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.

According to the USFR, *Student Activity Fund*, districts must establish a student activities fund and appoint an employee as a student activities treasurer and employee(s) to serve as the student activities assistant treasurer(s) to be responsible for the fund. The student activity fund accounts for monies raised by the efforts of students with the approval of the governing board. These monies are held by the district in trust of the students who raised the monies.

Student Club Sponsor Declaration

The Student Club Sponsor Declaration Form ([Appendix](#)) has been designed to outline the expectations of a Club Sponsor. If an employee wishes to serve as a Club Sponsor, this form must be reviewed and signed. Copies of the signed contract must be returned to Business Office and the School Secretary. A Student Club must have at least one adult sponsor who is an employee of the District and must be approved by Student Council and the Site Administrator.

Student Club Constitution

District policy JJA states that the Superintendent may approve the establishment of student organizations appropriate to grade levels within the District. To facilitate this, a student group must submit a Student Club Constitution Form ([Appendix](#)), identifying the purpose of the student group to the Student Council and Site Administrator. Once signatures are obtained on the Student Club Constitution Form from the Club Sponsor, Student Council and Site Administrator, it is sent to the District Student Activities Treasurer to be kept on file. New student groups must submit a Student Club Constitution Form to the Student Council at the school before any transactions take place. The following criteria must be met for a student group to be recognized.

- Organization and activities
- Supervision and safety
- Officer structure
- Frequency of meetings
- Dues and membership
- Name of club sponsor

Annual Duties

The student group must elect officers and submit officer and member names to the Student Council and the District Student Activities Treasurer via the Club Officer Form ([Appendix](#)).

Meeting Minutes

Student groups must follow these procedures for meetings:

1. The meeting is called to order and a student group officer must take minutes. The Meeting Minutes Form ([Appendix](#)) should be utilized. The Club Sponsor must be present for all meetings.
2. Minutes must include -- but are not limited to -- the following:
 - a. Date and time of meeting.
 - b. Detailed description of meeting agenda items.
 - c. Approved motions/activities to include purpose of activity, vote count, vendor(s) name(s) (if available), and maximum amount authorized for expenditure to include tax and shipping/freight charges.
 - d. Sign-in sheet.
3. Minutes are filed by the Club Sponsor and must be retained for a minimum of three years for audit purposes.

Fundraising Procedures

District policy JE addresses Student Fund-Raising Activities.

Student Activities monies are derived from a variety of sources: dues, concessions, interest, ticket sales, publications, yearbooks, class/student pictures, and other fundraising events approved by the Student Council and Site Administrator. All monies raised by the students must be deposited into the District Student Activity Fund, as outlined in Governing Board policy JE.

All fundraisers (food/merchandise) must have prior approval from the Student Council and Site Administrator. The completed Student Club Fundraising/Activity Request Form ([Appendix](#)) must be approved prior to the start of any fundraising activity. Each Site Administrator has the ability to place restrictions on fundraisers. Any food sale must follow USDA Smart Snack and the District Wellness Policy.

Selling food on campus directly competes with the District Food Service which is governed by federal and state regulations. The Healthy Hunger Free Kids Act of 2010 requires USDA to establish nutrition standards for all foods sold in schools. The school day is defined as midnight the night before until 30 minutes after the last bell.

A facility request must be submitted to the District Office when planning to utilize any District facility outside of school hours.

Fundraising efforts should reflect the purpose of the club. It is expected that the money raised by the students be used for the students. Dues can be charged by the club if stated in the constitution provided there are provisions for those who can't afford the dues.

A student club **may NOT** participate, handle, solicit or otherwise be involved in any form of a game of chance or gambling like a drawing, lottery or similar event. Also, per Arizona General Opinion I84-018 school district clubs **ARE PROHIBITED** from holding raffles. Even if the activity is called something other than a “raffle” the activity **IS PROHIBITED** if it involves the selling of a ticket for the chance to win a prize through a drawing.

A student group may participate in a joint fundraising project with a Parent Support Organization (PTA, PTSO, PTSA, PTO, and Booster) such as a parent-teacher organization if the Site Administrator have approved the project. The Fundraising/Activity Request Form should identify upfront how proceeds will be allocated proportionately between the two organizations based on the level of effort devoted by each group to the project.

- Example: Parent Support Group runs a concession stand at an athletic event with the help of Student Council. If the concession stand is manned 50% by students and 50% by parents, the proceeds should be divided 50/50.

Students are prohibited from selling items house to house.

Proceeds from sale of inventory (candles, t-shirts, etc.) should be compared to items sold to estimate actual proceeds on the Activity Cash Collection Form ([Appendix](#)).

Any unsold inventory after fundraising sales should be accounted for and properly safeguarded.

Crowdfunding, or online fundraising, is permissible but must be preapproved through the fundraiser approval procedures.

Student Activities Revenue Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Secretary	<ol style="list-style-type: none">1. Ensures completion of the Activity Cash Collection Form (Appendix). Additionally, ensures class rosters, prenumbered tickets or prenumbered cash receipt books were properly utilized, and inventory counts performed before and after sale, if items were sold.2. Records cash/checks collected in InTouch terminal. Issues a receipt to the Club Sponsor/Auxiliary Activity Employee. Submits the cash/checks collected and the Activity Cash Collection Form to the Accounting Specialist.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	<ol style="list-style-type: none">3. Receives the cash/checks and supporting documentation and performs the following:<ol style="list-style-type: none">a. Reviews and reconciles the Activity Cash Collection Form to the cash/checks with the Club Sponsor/Auxiliary Activity Employee present.b. Discusses any discrepancies with the Club Sponsor/School Secretary in order to resolve.4. On a weekly basis, or more frequently if significant amounts of cash on hand, makes copies of the checks and completes a Cash Collection Form5. Proceeds to <u>Revenue Cycle</u>, <i>Revenue Cycle Procedures</i> as follows:<ol style="list-style-type: none">a. For K-12 Miscellaneous Revenue Collections and Deposits, Procedure 2.b. For high schools, High School Revenue Collections and Deposits, Procedure 3.6. On a monthly basis, allocates interest earned to the individual clubs and posts in the ERP system.

Expenditure Procedures

A.R.S. 15-1121 and USFR define Student Activities as 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. Student Activity monies should be expended in a manner beneficial to those students currently enrolled in school. Students must actively participate in the management of funds. The Governing Board receives a monthly report of the summarized data for every student activity club within the school district. Student activities monies must not be used to defray any District expense.

Cash must be available in the student group account before a purchase is made. The Club Sponsor should verify that adequate club funds to cover the expenditure. When filling out the Student Activities Requisition Form ([Appendix](#)), the current club cash balance should be included on the form.

A loan can be issued by Student Council, but must be paid back prior to fiscal year-end (June 30).

While expenditures from the Student Activities fund are exempt from the State of Arizona Procurement Code, to maximize purchasing power of a club, procurement may be done in certain situations.

All shipped items purchased must be sent directly to District warehouse.

The following is a list of allowable expenditures from a club account.

The following are examples of allowable club expenditures.

- Banquets
- Food, water drink for students related to field trip, practices and game nights
- Practice uniforms for athletics or club t-shirts
- Awards
- Student rewards
- Student registrations
- Student program scholarships
- Supplies for the club
- Student travel
- Expenses directly related to a student club expense (required chaperones, bus drivers/travel expenses, security for events)
- Donations

The following are examples of unallowable expenses.

- Athletic salaries
- Gifts for employees
- Required supplies/materials for school
- Classroom supplies
- Musical equipment
- Other expenses that defray District costs

The student group prepares the Student Activities Requisition Form.

- Each item purchased should be listed along with the quantity, part number, description and unit cost.
- Include sales tax and shipping costs, as applicable.
- Student Activity Meeting Minutes must be attached to all Student Activities Requisition Forms.

Student Activities field trips can only be scheduled before/after school or during week-ends. Field trips during school hours must be curriculum-based. Curriculum-based field trips cannot be paid by Student Activities funds.

Disbursements from Student Activity monies may only be made by the District Student Activities Treasurer against an existing purchase order upon receipt of proper invoice and a receiving report authorizing the disbursement. Cash transactions are NOT permitted.

Carnival/festival events and other goods/services that have a potential liability to District should receive prior approval from the Superintendent

At the end of each fiscal year, all student group accounts must have a positive or zero balance. It is the responsibility of the Club Sponsor and the Accounting Specialist to ensure accounts complete the year in a positive standing. Clubs that had no activity during the year must be justified to remain an active student group. *After the second year of inactivity, any ending balances are automatically transferred to the school's Student Council account.*

All outstanding invoices and purchase orders must be resolved before the last day of school.

Capital items purchased by a student group must be donated to District. Capital items are assets with a cost of \$1,000 or more. The student group shall prepare meeting minutes documenting the donation to the District and the minutes must be returned to your Business Office Department.

Reimbursements are only permitted when student club has documented the prior approval in their meeting minutes and a purchase order has been issued in advance of the purchase being made.

Purchases made without a purchase order are considered unauthorized. The District will not reimburse the club or Club Sponsor for any unauthorized purchases.

Certain student groups such as student council and honor society clubs often pay national and state dues or fees for memberships. Any student groups that wish to collect dues or fees must seek prior approval from the Site Administration through a Student Club Fundraising/Activity Request Form. If the student group is approving out of state travel for students, the travel event must be approved by the Governing Board prior to any expenditure taking place.

- a. Student overnight travel has no distance limitations.
- b. The entire trip costs should also include the Club Sponsor and chaperones.
- c. If travel expenses are approved (prior to expenditure with Purchase Order in place), please submit a travel request along with the original detailed receipts. Please itemize expenses per day.

If the student group is approving the hire of an outside service vendor such as a D.J., security services, choreography services, etc., a service contract is required to be sent to the Independent Contractor from the vendor for approval. This signed contract must originate with the vendor, not the student group. The signed contract must be submitted with the Student Activities Requisition Form and other required documents. A District employee may not be hired as contracted services by the student club as a contractor unless formal procurement procedures are followed.

If the student group wishes to conduct business with a new vendor, please contact the Business Office. Once the vendor is set-up as a student activities vendor, then a requisition can be processed.

When the student group receives the merchandise, an inventory of items received should be taken and the vendor contacted if the shipment is incorrect. The packing slip should be signed, dated, and provided to Business Office and file a copy for the student group records.

Receipts should be obtained for on site purchases. The purchase order and original receipt should be turned in to Business Office for payment.

Student Finance Expenditure Procedures

<u>Performed by</u>	<u>Procedure</u>
Club Sponsor	<ol style="list-style-type: none">1. Determines a purchase needs to be made and performs the following:<ol style="list-style-type: none">a. If a purchase for a student club:<ol style="list-style-type: none">i. Ensures the club minutes have been prepared by the student club members and obtains authorized signatures (e.g., club officer, club sponsor, etc.).ii. Prepares a requisition form and submits to the Business Officeb. If a purchase for Auxiliary Operations or Extracurricular Tax Credit, gathers the applicable supporting documentation including product pricing, catalog information or service description. If the purchase is estimated at 10,000 or more, follows the appropriate procedures for competitive procurement. Otherwise, submits the documentation to the School Secretary

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School Secretary	<ol style="list-style-type: none">2. Receives the Purchase Requisition form/purchase request, along with the supporting documentation, and performs the following:<ol style="list-style-type: none">a. Reviews for appropriateness, completeness and compliance with applicable regulations for the funding source.b. Verifies cash availability for the individual club.c. Discusses any discrepancies with the Club Sponsor/Auxiliary Activity Sponsor in order to resolve.d. Upon approval, approves purchase requisition form.e. Generates a purchase requisition in the ERP system and scans and uploads the supporting documentation. Once completed, the requisition and supporting documentation are automatically and electronically forwarded to the Principal.
Principal	<ol style="list-style-type: none">3. Electronically receives the purchase requisition and supporting documentation and performs the following:<ol style="list-style-type: none">a. Reviews for completeness, reasonableness and appropriate account code.b. Approves or denies the requisition.<ol style="list-style-type: none">i. If approved, the purchase requisition is automatically and electronically forwarded through the approval queue.ii. If denied, documents any necessary corrections or the reason for denial on the purchase requisition.c. Once completed, the School Secretary is automatically notified of the status.

Performed by

Procedure

Accounting Specialist

4. Electronically receives the purchase requisition and supporting documentation and performs the following:
 - a. Reviews for appropriate funding source and student authorization, if applicable.
 - b. Reviews for cash availability and appropriateness to the funding source.
 - c. Ensures requested purchase has all required information including product information and tax and freight costs.
 - d. Reviews vendor maintenance record for any potential conflicts of interest that need to be addressed. If any, notifies the School Secretary
 - e. Discusses any discrepancies with the School Secretary in order to resolve.
 - f. If approved, generates a purchase order and forwards to the vendor.
 - g. If denied, notifies the School Secretary unable to continue.

Club Sponsor

5. Receives the purchased item(s) and performs the following:
 - a. Locates the applicable purchase order in the ERP system and enters the item(s) received.
 - b. Scans and uploads the packing slip into the ERP system.
 - c. If the items received are within the stewardship or capital asset thresholds, refer to the District property control requirements.
 - d. Delivers the purchased item(s) to the appropriate school site.
 - e. The receiving information and packing slip are automatically and electronically forwarded to the Accounting Specialist

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	<ol style="list-style-type: none">6. On a regular basis, receives the invoices and/or credit memos directly from the vendors and the packing slips from the Site/Warehouse and performs the following:<ol style="list-style-type: none">a. Matches the invoice and/or packing slip with the respective purchase order in the ERP system.b. Discusses any discrepancies with the School Office Manager/School Finance Manager and/or vendor in order to resolve.c. If there is no purchase order in place or if the invoice exceeds the purchase order amount, proceeds to <i>After-the-Fact Purchases Procedures</i>.7. Ensures the invoice only accounts for the item(s) actually received. If the invoice accounts for item(s) not yet received, contacts the School Secretary and/or vendor in order to resolve.8. If the invoice is for a service(s), scans and emails to the School Secretary for review and approval.
School Secretary	<ol style="list-style-type: none">9. For invoices for a service(s), electronically receives the invoice and reviews and approves for payment. Once approved, emails to the Accounting Specialist for payment processing.
Accounting Specialist	<ol style="list-style-type: none">10. Electronically receives the invoice approval notification.11. Matches any credit memos with invoices from the same vendor in order to apply the credits. For any credit memos for which a vendor invoice has not yet been received, places in a tickler file for future application to invoices. For any credit memos that have not been applied within thirty days or close to the end of the fiscal year, requests a refund from the vendor.12. Verifies the mathematical accuracy of the vendor invoice.13. Reviews and investigates any unmatched purchase orders, receiving documentation and unpaid invoices. Determines the proper disposition of the outstanding documents.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	14. Inputs the invoice and/or credit memo information in the ERP system. If applicable, includes appropriate taxes.
	15. Prior to processing the vendor payments, generates and prints a preliminary vendor payment detail listing report from the ERP system and submits along with all supporting documentation to Business Manager for review.
Business Manager	16. Upon completion of the review, resolves any discrepancies. Once all discrepancies have been resolved, notifies the Business Manager that payments are ready to be processed.
Accounting Specialist	17. Receives notification that the payments are ready to be processed and reviews to ensure payments are appropriate. Discusses any discrepancies with the Club Sponsor in order to resolve.

Reconciliation Procedures

It is the Club Sponsors' responsibility to maintain accurate financial records and club files/documents.

The Club Sponsor should reconcile the account from the provided financial detail report. Any discrepancies should be researched and identified.

If a discrepancy is found, please notify Accounting Specialist of any discrepancies within one week of the posting.

If the Club Sponsor does not notify the Accounting Specialist of any discrepancies within this period, then the Sponsor's agreement with the balance is implied.

Student Finance Activity Cash Balance Reconciliation Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	1. On a monthly basis, forwards Student Activities monthly activity reports documenting total revenues and expenditures by USFR account code to the Club Sponsors.
Club Sponsor	2. Receives the Student Activities monthly activity report for the club's records and performs the following: <ol style="list-style-type: none">Reconciles the monthly activity report to the club's records.Discusses any discrepancies with the Club Sponsor in order to resolve.Upon completion, forwards the monthly activity report and supporting reconciliation documentation to the Student Finance Manager.
Accounting Specialist	3. Receives the Student Activities monthly activity report and supporting reconciliation documentation. On a monthly basis, receives the bank statements for both Student Activities and Auxiliary Operations. 4. Reconciles the transactions on the bank statements with the transactions on the Student Activities monthly activity report and the activity in the ERP system. Discusses any discrepancies with the Student Finance Accounting Specialist and/or Club Sponsor in order to resolve. 5. Ensures the ending cash balances reconcile. If not, returns to Procedure 4. 6. Upon completion, signs and dates and files the documentation accordingly.

Student Activities Board Report Procedures

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Accounting Specialist	1. On a monthly basis, generates the Board Report from the ERP system. Forwards the report to the Business Manager for review and approval.
Business Manager	2. Receives the Board Report and performs the following: <ol style="list-style-type: none">Reviews the report for appropriateness.Discusses any discrepancies with the Accounting Specialist in order to resolve.Upon approval, forwards the report to the Governing Board.

Auxiliary Operations

Auxiliary operations are defined in A.R.S. §15-1125 as monies raised with the approval of the school district governing board in pursuance of an in connection with all activities of school bookstores and athletic activities. A.R.S. §15-342 specifies when a school district may assess a fee.

According to the USFR, *Auxiliary Operations*, districts must use the auxiliary operations fund to account for monies raised in connection with bookstore and athletic activities. Because significant amounts of cash may flow into a district through this fund, there is a high risk of loss associated with cash transactions. Districts must establish the necessary policies and procedures to effectively safeguard and accurately report cash receipts. The district should establish effective internal controls to record, process, summarize and report the auxiliary operations financial data.

District Policy

District policy DIB indicates the Auxiliary Operation Fund shall consist of all monies raised with the approval of the Board in pursuance of and in connection with all activities of school bookstores and athletic activities. Further, policy DIB states that fund monies shall be accounted for in accordance with the requirements of the Uniform System of Financial Records (USFR). All fees collected through the Auxiliary Operations Fund must be approved by the Governing Board. A Ticket Log Form should be used to control tickets issued from District bookstores. (See [Appendix](#)).

Expenditure Procedures

Expenditures from the Auxiliary Operations Fund will not be permitted if the specific account does not have sufficient cash to cover the expenditure. After funds have been verified, a requisition may be submitted for approval. A purchase order will be created after review and approval.

All disbursements must be by an approved purchase order. Purchases made by an individual without prior approval will result in personal liability.

Cash advances may be necessary for certain expenditures such as trips for athletic events away from home. To obtain a cash advance, a purchase requisition should be submitted. This covers all expenses related to events such as entry fees, meals and lodging. Receipts for all expenses including meal expenditures must be returned along with remaining cash promptly after the trip.

Auxiliary Operation Revenue Procedures

<u>Performed by</u>	<u>Procedure</u>
School Secretary	<ol style="list-style-type: none">1. Ensures completion of the Activity Cash Collection Form (Appendix). Additionally, ensures class rosters, prenumbered tickets or prenumbered cash receipt books were properly utilized, and inventory counts performed before and after sale, if items were sold.2. Records cash/checks collected in InTouch terminal. Issued printed receipt to the Club Sponsor/Auxiliary Activity Employee. Submits the cash/checks collected supporting documents, and the Activity Cash Collection Form to the Accounting Specialist.
Accounting Specialist	<ol style="list-style-type: none">3. Receives the cash/checks and supporting documentation and performs the following:<ol style="list-style-type: none">a. Reviews and reconciles the Activity Cash Collection Form to the cash/checks with the Club Sponsor/Auxiliary Activity Employee present.b. Discusses any discrepancies with the Club Sponsor/School Secretary in order to resolve.4. On a weekly basis, or more frequently if significant amounts of cash on hand, makes copies of the checks and completes a Cash Collection Form5. Proceeds to Revenue Cycle, <i>Revenue Cycle Procedures</i> as follows:<ol style="list-style-type: none">a. For K-12 Miscellaneous Revenue Collections and Deposits, Procedure 2. For high schools, High School Revenue Collections and Deposits, Procedure 3.6. On a monthly basis, allocates interest earned to the individual clubs and posts in the ERP system.

Public School Tax Credit

A.R.S. §43-1089.01, allows individual taxpayers to receive a tax credit up to \$200 or up to \$400 for a married couple for activities fees paid to districts beginning January 1, 1998. Allowable activities, as defined in A.R.S. §43-1089.01.

A fee is not required to be assessed, however in many cases it may be necessary to charge a fee in order to offer the expense. A.R.S. §15-342 requires that the Governing Board must adopt a fee schedule and the principal (or designee) must have the authority to waive all or part of the fee.

Allowable Expenditures

Extracurricular Activities

A.R.S. §15-342.24 defines extracurricular activity as, “any optional, noncredit, educational or recreational activity which supplements the education program of the school, whether offered before, during, or after regular school hours.”

Extracurricular activities are school sponsored optional activities or noncredit activities that may require enrolled students to pay a fee in order to participate. The activities must supplement the school’s education program. Activities can be offered before, during or after regular school hours. Such activities may include, but are not limited to, use of band uniforms, use of equipment or uniforms for varsity athletics, use of scientific laboratory equipment or materials, or 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 exclusively recreational, amusement or tourist activities.

In order for an expense to qualify as an extra-curricular activity, the following criteria must be met:

In accordance with A.R.S. § 15-342(24) and § 43-1089.01(H)(3):		Yes	No
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 district/school’s educational program?		
6.	If an activity fee is charged, is it paid directly to the district/school? ²		
7.	If an activity fee is charged, was the fee for this activity adopted by the Governing Board at a public meeting after notice to all parents of enrolled students?		
8.	If an activity fee is charged, has the Governing Board authorized the principal to waive all or part of the activity fee if it creates an economic hardship for a student?		

Character Education Activities

Character Education programs must be Governing Board adopted and conform to the requirements of A.R.S. §15-719. The Character Education program must include instruction of at least six of the character traits identified in statute. These include the following character traits: truthfulness, responsibility, compassion, diligence, sincerity, trustworthiness, respect, attentiveness, obedience, orderliness, forgiveness, virtue, fairness, caring, citizenship and integrity.

The District may spend Public School Tax Credit funds for activities, discussions and presentations associated with the Character Education Program.

Standardized Test Fees for College Readiness

These are fees for testing paid directly to a school for the use of a widely recognized and accepted educational organization such as SAT, PSAT, ACT, advanced placement, international baccalaureate diploma test and other similar test that are recognized and accepted by colleges and universities.

Assessment for Career & Technical Preparation Programs

Fees paid directly to a school for career and technical education industry recognized certification. An assessment means CTE preparation programs that provide students with a pathway to postsecondary education.

Cardiopulmonary Resuscitation (CPR) Training

Costs associated with providing the required Cardiopulmonary Resuscitation Training as defined in A.R.S. §15-718.01.

Cardiopulmonary Resuscitation (CPR) Training

The Arizona Legislature has provided a temporary provision from June 30, 2019 until June 30, 2024 to allow tax credit funds to be used for:

- Acquiring capital items as defined in USFR and A.R.S. §15-903, subsection C, paragraphs 2-8
- Community school meal programs
- Student consumable health care supplies
- Playground equipment and shade structures for playground equipment

Designated vs Un-Designated Funds

Designated funds are monies contributed or paid to the District for a specific tax credit allowable expense.

Funds that were received at a school site that are not designated for a specific purpose are considered un-designated. The site council shall determine how the contributions are used at the school site. The school site council may reclassify contributions that were previously designated for a specific purpose or program under the following two conditions:

- The purpose or program has been discontinued
- Or the program has not been used in 2 consecutive years

The site council of each individual public school that reclassifies contributions to undesignated shall determine how the contributions are used.

Receipting Public School Tax Credit Funds

Community members and employees making a school tax credit contribution are not required to have a child attending a school within the District.

A taxpayer needs a receipt in order to claim a tax credit. The receipt needs to include the school site CTDS number (County Code, Type Code, and District Code & Site Number), public school name, school district name, taxpayer name and address, amount contributed, or fees paid, date contributed or paid, and a description of the extracurricular activity, program or purpose being supported. A Tax Credit Contribution Form ([Appendix](#)) must be completed for all tax credit fees and contributions.

Annual Reporting to the Arizona Department of Revenue

Every school must submit a report by February 28 each year (or the noted deadline by ADOR), on a form prescribed by the Arizona Department of Revenue, showing the number of donors, the dollar amount of fees paid and contributions received and the amount spent by extracurricular activity or program or purpose. The reported amount should only include public school tax credit monies and exclude any other private donations.

The report form includes a list of 16 categories of extracurricular activities or programs that are most commonly used based on information collected over the last several years. Although the extracurricular activity for each district is unique by name, the school must list the amount spent that best describes the activity from 16 categories.

Gifts and Donations

The District may receive gifts and donations from various sources; however, it is at the District's discretion whether or not to accept them. Gifts and donations may be monetary in nature or an asset. An asset gifted to the District must be recorded at the acquisition value as of the date of donation. For donations to a Student Club, refer to [Student Activities](#).

To be acceptable, a gift must satisfy the following criteria:

- It shall have a purpose consistent with those of the school.
- It shall not bring undesirable or hidden costs to the school system.
- It shall place no restrictions on the school program.
- It shall not imply endorsement of any business or product.
- It shall not be from a vendor or potential vendor.
- It shall not be in conflict with any provision of the school policy or public law.

Per District policy KCD, *Public Gifts and Donations to Schools*, the Governing Board has delegated the authority to accept public gifts and donations on behalf of the District to the Superintendent. The Superintendent has further delegated this authority to the School Principals.

The following outlines procedures related to accepting any gifts or donations.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
School/Department Secretary	1. Receives a request to receive a gift/donation.
	2. Completes the Gifts and Donations Statement of Purpose form (Statement of Purpose form) (<u>Appendix</u>) and forwards to the Site /Department Administrator.
Principal/Director	3. Receives the Statement of Purpose form and performs the following: <ol style="list-style-type: none">a. Reviews the form for compliance with the District policy on acceptance of donations.b. Signs indicating approval and forwards to the Business Manager.

<u><i>Performed by</i></u>	<u><i>Procedure</i></u>
Business Manager	4. Receives the approved Statement of Purpose form. . 5. Forwards a copy of Statement of Purpose form to the Board Secretary
Board Secretary	6. Receives and reviews the Statement of Purpose form. Includes the donation on the quarterly report to the Governing Board.
Business Manager	7. Receives the quarterly report of gifts and donations. 8. Ensures monetary donations are spent in accordance with the Statement of Purpose form.

PTO/Booster Club Operations

A school’s parent/teacher support organizations, such as PTOs or booster clubs are organized to help promote, support and improve educational programs including extracurricular activities of the schools in the District. School Principals are ultimately responsible for approving and monitoring the PTOs’ and booster clubs’ activities of their school. Principals work closely with the leadership of PTOs and booster clubs to guarantee that their activities support the District’s educational mission and are conducted in a fiscally responsible manner. Since the PTOs and booster clubs represent the school, it is necessary to follow the guidelines set forth by the District.

Although PTOs and booster clubs are affiliated with the school in the sense that they carry the name of the school and their activities must be approved by the District, they are nonetheless, in many cases, separate legal entities (501(c)(3) organizations) and are responsible for their own compliance with applicable Federal and State regulations.

PTOs and booster clubs are a great fundraising source for schools, but there are guidelines that must be followed.

Developing a Parent Organization

To establish a parent teacher organization, the parent volunteers shall seek approval from the District administration. In order to be a District recognized parent support group organization, the organization will need to file annually a Parent Support Organization Application ([Appendix](#)) with the District. The parent teacher organization will need to establish bylaws to clearly communicate the purpose of the parent support group organization and establish the operating agreements. A copy of the organizations liability insurance shall be submitted annually.

To be recognized as a District recognized parent support group organization, each group must complete the following:

	Contact school administrator prior to formally organizing
	Complete an application to be recognized as a parent support group organization
	Develop and adopt organizational by-laws and establish officers of the organization
	File IRS Form SS4 to obtain a taxpayer ID number
	Develop an annual budget and goals
	Establish a bank account
	Meet with school administrator for approval of fundraising activities
	Contact the Arizona Corporation Commission for application of non-profit corporation
	File application and Articles of Incorporation from the Arizona Corporation Commission
	File IRS Form 1023 “Application for Recognition of Exemption”
	Final annual report to the Arizona Corporation Commission
	File IRS Form 990 to the IRS annually
	Submit annual report to the Business Manager

Financial Guidelines

All Foundations, Parent Support Organizations, PTSOs, PTAs and Booster Clubs are legally separate entities from the School District. The organizations must have their own bank accounts and taxpayer identification numbers. Parent support organizations cannot use the district's taxpayer identification number, accept donations on behalf of the district or issue a donation acknowledgement letter on behalf of the district. Parent support organizations are prohibited from collecting student participation fees or tax credit payments for a school sponsored event or programs. These types of payments need to be made at the school through school district approved procedures.

Banking

Checking accounts should require two signatures on all checks. Monthly bank statements should be mailed to a post office box or school address and not an individual's home. Debit cards and online expense payment services may be used, but it is highly recommended that strong policies be implemented which limit the number of cardholders/users and establish spending limits and expenditure purposes (such as budgeted or pre-approved purchases only).

Parent Support Organization Annual Financial Report

At the close of each fiscal year, the parent support organization is expected to submit a financial summary report to the Business Manager that includes the following information.

- Beginning balance
- Total revenue
- Total expenditures
- Ending balance

Record Keeping

Each parent support organization should have and maintain a binder of important information to provide to the school in the event that new volunteers take over. Each group should provide their school with a list of authorized officers or other individuals to act on behalf of the group, or otherwise be a contact for the group. Each binder should include the following at a minimum.

- Form SS-4, application for Employee Identification Number
- Filed Form 1023
- IRS correspondence and determination letter
- Filed Form 990 – Return of Organization Exempt from Income Tax
- Bank account information
- Board of Directors
- Articles of Incorporation and by-laws
- Reports

Appendices

B. Bank Transfer Request Form



Bank Transfer Request

Originating Bank Account _____

Transfer Bank Account _____

Amount of Transfer _____

Reason for Transfer _____

*Must attach appropriate back up documentation

Requester _____

Title / Date _____

For Processing Only

*Must attach a printed copy of the completed bank transfer

Date of Transfer _____

Person Making Transfer _____

Name

Title

Verification - Journal Entry Posted to GL JE # _____

C. Cash Collection Form



School _____ Date of Event _____

Club Name _____

Description of Event _____

Club Officer/Sponsor Name _____

Denomination Cash Returned

Checks	
\$100.00	
\$50.00	
\$20.00	
\$10.00	
\$5.00	
\$1.00	
\$0.50	
\$0.25	
\$0.10	
\$0.05	
\$0.01	
Other	
Total	

Recap of Items Sold

Merchandise (items sold)					
Item Description	Beginning Total	Ending Total	Total # Sold	Price (Each)	Total \$ sold
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
Total # Sold >				Total \$ Sold >	

Ticket Sales	Beginning	Ending	Total Sold
Cost Per Ticket			
Total Ticket Sales			\$

Total Deposit Amount:
\$ _____

Must attach backup documentation to include receipts, class lists or other documentation

Student Club Officer Signature	Date
Student Club Sponsor Signature	Date
School Secretary Signature – Verified Totals	Date
Deposit Number	Date

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D. Cashiers Deposit Breakdown Report (Food Service POS System)

E. Tax Credit Eligibility Form



School _____ Date _____
Purchase Requisition Number _____ Vendor Name _____

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, 2024:

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 – In accordance with ARS §15-342(24) & §43.1089.01(G)(2)

	YES	NO
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 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: _____

Principal Signature: _____

Site Council Chairperson Signature: _____ Mtg Date: _____

Site Council meeting minutes must be attached for undesignated tax credit expenses

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F. Journal Entry Request Form



Journal Entry Request

Transaction Account Code _____

Correct Account Code _____

Amount of Transaction _____

Reason for Journal Entry _____

*Must attach appropriate back up documentation

Requester _____

Title / Date _____

For Processing Only

*Must attach a printed copy of the completed journal entry

Date of journal entry _____

Person Making Journal Entry _____

Name

Title

Verification - Journal Entry Posted to GL JE # _____

G. Student Club Sponsor Declaration Form



Student Club Sponsor Declaration Form

I have read the information enclosed and agree to comply with the policies and procedures outlined in this Joseph City Unified School District Cash Handling Procedures and understand the requirements of the student activity funds.

Club Name _____ Today's Date : _____

School Name _____

Club Sponsor Name _____

Sponsor Signature: _____

Principal Signature: _____

H. Student Club Constitution Form



Student Club Sample Constitution

ARTICLE I – NAME, PURPOSE

Section 1: The name of the organization shall be <name: _____> Student Activities Club.

Section 2: The <name: _____> Student Activities Club is organized exclusively for supplemental educational purposes.

ARTICLE II – MEMBERSHIP

Section 1: Membership shall consist of students at <school name: _____>

ARTICLE III – ANNUAL MEETING

Section 1: Annual Meeting. The date of the regular annual meeting shall be set by the Student Club who shall also set the time and place.

Section 2: Special Meetings. Special meetings may be called by the Student Club President.

Section 3: Notice. Notice of each meeting shall be given to each Student Club Member.

ARTICLE IV - <name: _____> STUDENT ACTIVITIES CLUB

Section 1: Student Club Role, Size. The Student Club shall not have fewer than 5 members from the student body and one adult sponsor. An adult sponsor will assist and monitor the Student Club but will not act as a voting member. An adult sponsor must be an employee of the School District.

Section 2: Meetings. The Student Club shall meet at least annually, at an agreed upon time and place.

Section 3: Terms. All Student Club Members shall serve one-year terms, but are eligible for re-election.

Section 4: Student Club Elections or Appointments. Election of new Student Club Members will occur as the first item of business at the annual meeting of the Club. Officers will be elected by a majority vote.

Section 5: Quorum. A quorum must be attended by at least 3 members of the Student Club before business can be transacted or motions made or passed.

Section 6: Notice. An official Student Club meeting requires that each Student Club Member have written notice at least 24 hours in advance.

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Section 7: Officers and Duties. There shall be 4 Officers of the Student Club consisting of a President, Vice President, Secretary and Treasurer. Their duties are as follows:

The President shall convene regularly scheduled Student Club meetings, shall preside or arrange for other Student Club Members to preside at each meeting in the following order: Vice President, Secretary and Treasurer.

The Vice President will chair committees on special subjects as designated by the Student Club Members.

The Secretary shall be responsible for keeping records of Student Club actions, including overseeing the taking of minutes at all Student Club meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each Student Club Member.

The Treasurer shall make a report at each Student Club meeting. Treasurer shall chair the finance committee, assist in the preparation of the budget, help develop fundraising plans, and make financial information available to the Student Club Members and the public.

Section 8: Vacancies. When a vacancy on the Student Club exists, nominations for new members may be received from present Club members by the Secretary two weeks in advance of a Student Club meeting. These nominations shall be sent out to Club Members with the regular Student Club meeting announcement, to be voted upon at the next Student Club meeting. These vacancies will be filled only to the end of the particular Student Club Members term.

Section 9: Resignation, Termination and Absences. Resignation from the Student Club must be in writing and received by the Secretary. A Student Club Member shall be dropped for excessive absences from the Club if she/he has three unexcused absences from Student Club meetings in a year. A Student Club Member may be removed for other reasons by a three-fourths vote of the remaining Members.

Section 10: Special Meetings. Special meetings of the Student Club shall be called upon the request of the President or one-third of the Student Club Members. Notices of special meetings shall be sent out by the Secretary to each Student Club Member dated at least 24 hours in advance.

I. Club Officer Form



Student Club Officer Form

Every new fiscal year, a list of printed and signed names of current club officers and sponsor must be on file at the District Office. They must be original signatures, not a copy, and on file before any receipts (deposits) or disbursements (checks) can be processed against your account. To avoid any delay in your club's activities, please do this as soon as possible.

Club Name _____ Today's Date : _____

School Name _____

Club Sponsor Name _____

<u>Student Printed Name</u>	<u>Student Signature</u>	<u>Club Title</u>
_____	_____	<u>Sponsor</u>
_____	_____	<u>Sponsor</u>
_____	_____	<u>President</u>
_____	_____	<u>Vice President</u>
_____	_____	<u>Secretary</u>
_____	_____	<u>Treasurer</u>
_____	_____	_____
_____	_____	_____

J. Meeting Minutes Form



Student Club Meeting Minutes Template

School _____ Date _____

Club Name _____

Minutes Completed By _____

The Student Activity Members of <club name _____> held a Meeting on <date _____>

Members Present:

The meeting was called to order at _____ <Time> _____

Motion to approve prior meeting minutes: _____ <Name of person making the motion> _____

Motion to approve agenda: _____ <Name of person making the motion> _____

Minutes to include, but not limited to:

- Discussions
<Explain discussions at the meeting>
- Motions made & approved
<List motions made, who made them and what the total vote included >

The meeting was adjourned at _____ <Time> _____

Club Officer Date

Club Sponsor Date

K. Student Club Fundraising/Activity Request Form



Joseph City Unified School District Fundraising Authorization and Approval Form

(Copies of this form should be filed with the School Principal and the Student Club)

Name of Club: _____

Club Sponsor: _____ Phone: _____

Date of Request: _____ Organization's Meeting Date (of approval): _____

Will this be a joint fundraiser with a parent support group organization? Yes No If yes, proceeds must be proportionately distributed (*see below*)

Purpose of Fundraiser: _____

Fundraiser Method & Description (what will be sold, how will it be sold, at what function will it be sold, etc.)

If the fundraiser is co-sponsored between parent organization and student club, describe how the fundraising funds will be divided: _____

Location of Fundraiser: _____
Start Date: _____ End Date: _____

All fundraisers must have the approval of the Governing Board and School Principal. Joseph City Unified School District activities that are done for the purpose of fundraising must be initiated, sponsored and recorded by one of the following groups. Fundraisers that are co-sponsored must be initialed by both groups. Initial all appropriate:

- A. JCUSD Authorized Student Club (Club Officer's initials are required). We acknowledge that student clubs who _____ sponsor a fundraiser must always deposit funds and record expenditures in the JCUSD student account and follow the JCUSD Student Activities Handbook guidelines.
- B. JCUSD Recognized Parent Support Group Organization (Officer's initials required). We acknowledge that the _____ parent support group organization (PTO/Booster) who sponsor fundraisers must record receipts and expenditures in the parent support group organization's checking account. (Joint fundraisers must have the appropriate initials in A and B)

All contracts that have been thoroughly reviewed for clear understanding, including minimum charges and consequences of possible unsuccessful fundraiser, and have been reviewed with the school Principal.

Club Advisor Signature Date Parent Organization Officer Signature Date

Authorization

Student Council Officer Signature Date School Principal Signature Date

Board Approval Date for Student Club Fundraisers: _____

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N. Tax Credit Contribution Form



Public School District Tax Credit Contribution Form

To donate online – please visit <https://www.jcusd.org/page/tax-credit-donations>

This contribution is eligible for the Arizona State income tax credit as allowed by ARS § 43-1089.01. This process allows donors to receive a credit towards Arizona State taxes due. Joint tax returns may not exceed \$400 tax credit. Individual tax returns may not exceed \$200 tax credit. **Corporate, business and trust checks are not eligible.** Please contact your tax advisor to determine the application of the credit. Tax Credits are **non-refundable and non-transferable** after donation.

Tax Payer Name _____

Mailing Address _____

City, State, Zip Code _____

Email _____

Student Name _____

School Designation \$_____ Joseph City Elementary School (CTDS # 09-02-02-001)

\$_____ Joseph City Junior High School (CTDS # 09-02-02-003)

\$_____ Joseph City High School (CTDS # 09-02-02-002)

_____ I wish to donate my tax credit contribution as undesignated and allow the site council to determine.

_____ I wish to designate my tax credit to the following programs by amount.

\$	Sports	\$	Clubs	\$	Enrichment & Arts
	Baseball		Fitness		Assemblies
	Basketball – Boys		Future Business Leaders		Band
	Basketball – Girls		Future Farmers of Amer		Character Counts
	Cheer		Hotrod		Choir
	Football		National Honor Society		Drama
	Softball		Robotics		Field Trips
	Track		Student Council		
	Volleyball		Technology		
	Wrestling		Welding		
			Yearbook		

For more information regarding the Arizona Public School Tax Credit program, contact the Arizona Department of Revenue - <https://azdor.gov/tax-credits/public-school-tax-credit>

O. Gifts and Donations Statement of Purpose Form



Gifts and Donations Statement of Purpose Form

The following information is used to ensure all gifts and donations are properly approved and tracked in accordance with the donor's intent.

Name of the Donor _____ Date _____

Name of Company _____

Donor Address _____

Donor Telephone _____ Email _____

Type of Donation _____ Check _____ Item/Material _____

QTY	Description of the Donation	Check/Serial Number	Dollar Value

District Staff Receiving Donation _____

School Name _____

Donation Use _____

Above portion of form must be completed and signed by recipient (staff). Send form to business office within 5 working days. Incomplete forms will be returned to recipient.

Computer hardware, software, and peripheral donations are evaluated and accepted at district level. School staff will refer donors to the District business office.

Authorization

Board Approval Date: _____ Completed by: _____

Donation Posted to GL: _____ Completed by: _____

Capital Donation Tagged and Added to Asset Listing: _____ Completed by: _____

All donations must be Board approved. No donation will be accepted if the District cannot maintain. Donation can be provided with the expectation that the District endorse the business or product.

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P. Parent Support Organization Application



APPLICATION FOR GOVERNING BOARD APPROVAL
JOSEPH CITY UNIFIED SCHOOL DISTRICT PARENT SUPPORT ORGANIZATIONS

Name of Organization _____ School _____

Related Student Organization /Club _____ Taxpayer I.D. No. _____

Parent Organization Officers

Name: _____
Office Held: _____
Address: _____

Phone(s): _____
e-mail: _____
Date taking office: _____

Name: _____
Office Held: _____
Address: _____

Phone(s): _____
e-mail: _____
Date taking office: _____

Name: _____
Office Held: _____
Address: _____

Phone(s): _____
e-mail: _____
Date taking office: _____

Name: _____
Office Held: _____
Address: _____

Phone(s): _____
e-mail: _____
Date taking office: _____

Formal Non-Profit PLEASE ATTACH:

- | | | |
|---------------------------------------------------|-----------------------------------------|---------------------------------------|
| 1) Last fiscal year I.R.S. Form 990 Annual Report | 4) Last FY AZ Corp. Comm. Annual Report | 7) Articles of Incorporation (if new) |
| 2) Most recent treasurers financial report | 5) Current Operating Bylaws | |
| 3) Most recent bank statement | 6) I.R.S. Determination Letter (if new) | |

Informal Non-Profit PLEASE ATTACH:

- 1) Current operating bylaws
- 2) Most recent treasurer's financial report
- 3) Most recent bank statement

Has a bank account been established? Yes No

Are two (2) signatures required on the account? Yes No

Are the bylaws reviewed annually? Yes No

Is there a Budget Plan in place? Yes No

Member meetings are held how often? _____

Executive meetings are held how often? _____

As officers, we hereby agree to abide by the bylaws of our organization, attend annual District-provided Parent Support Group financial training, and to follow the District's Guidelines for Operation and Financial Responsibility while we strive to improve our children's educational opportunities where support is needed.

Officer's Signature	Date	Officer's Signature	Date
---------------------	------	---------------------	------

Officer's Signature	Date	Officer's Signature	Date
---------------------	------	---------------------	------

Principal's Approval: _____ **Date Approved** _____

Disclaimer: The District assumes no responsibility for the accuracy of any information provided by the Parent Organization submitting this form. Documents provided by the Parent Organization will be kept on file at the District Office solely for the convenience of the organization.



Summary of Financial Operations (Unaudited)
February 28, 2023

Fund		Budget	YTD Expenses	Encumbrances	Budget Balance
001	Maintenance & Operation	\$5,991,226	\$3,510,511	\$1,704,418	\$ 776,297
010-013	Classroom Site Funds	\$ 970,920	\$ 84,456	\$ 74,867	\$ 811,597
100-130	Title I	\$ 260,000	\$ 126,584	\$ 69,512	\$ 63,905
140-150	Title II - Profesional Development	\$ 50,000	\$ 602	\$ 828	\$ 48,570
200-209	Title VII - Indian Education	\$ 15,000	\$ 481	\$ -	\$ 14,519
220-229	IDEA/Special Education Grants	\$ 175,000	\$ 74,974	\$ 53,643	\$ 120,733
230	Johnson-O'Malley (JOM)	\$ 4,500	\$ 624	\$ 251	\$ 3,625
260-270	Career & Technical Ed (CTE) - Federal	\$ 12,000	\$ 6,862	\$ 541	\$ 4,597
290-291	Medicare Reimbursement	\$ 30,000	\$ 159	\$ 454	\$ 29,387
301	Az School Nurse Access Program	\$ 65,000	\$ 2,155	\$ 1,912	\$ 60,932
326-346	ESSER / CARES / ESG	\$1,089,493	\$ 176,426	\$ 289,549	\$ 623,519
374	E-Rate	\$ 33,000	\$ 25,875	\$ -	\$ 7,125
380	ARPA - Az On Track	\$ 2,200	\$ 1,197	\$ -	\$ 1,003
381	Dyslexia Training	\$ 5,000	\$ 4,789	\$ 211	\$ -
390-396	REAP (Federal Rural Assistance)	\$ 45,000	\$ 6,660	\$ 2,590	\$ 35,750
400	Career & Technical Ed (CTE) - State	\$ 10,000	\$ 2,332	\$ 1,079	\$ 6,589
466	Healthy Drug-Free Community	\$ 8,247	\$ 2,570	\$ 5,708	\$ (30)
506	School Plant (Sale)	\$ 5,000	\$ -	\$ -	\$ 5,000
510	Food Service	\$ 340,000	\$ 138,997	\$ 155,512	\$ 45,491
515	Civic Center	\$ 10,000	\$ -	\$ -	\$ 10,000
520	Preschool Tuition	\$ 12,000	\$ 4,922	\$ 2,411	\$ 4,666
525	Auxiliary Operations	\$ 140,000	\$ 102,277	\$ 12,650	\$ 25,073
526	Extracurricular Activities Tax Credit	\$ 20,000	\$ 5,563	\$ 856	\$ 13,581
530	Gifts & Donations	\$ 50,000	\$ 3,309	\$ 464	\$ 46,227
535-539	CTE & Vocational Education Projects	\$ 8,500	\$ 7,984	\$ 48	\$ 467
550	Insurance Proceeds	\$ 60,000	\$ -	\$ -	\$ 60,000
565	Litigation Recovery	\$ 35,000	\$ -	\$ -	\$ 35,000
570	Indirect Costs	\$ 35,000	\$ 15,945	\$ 6,233	\$ 12,823
585	Insurance Refunds	\$ 5,000	\$ -	\$ -	\$ 5,000
596	NAVIT	\$ 45,000	\$ 8,590	\$ 4,470	\$ 31,940
610	Capital Outlay	\$ 408,436	\$ 356,649	\$ 50,944	\$ 843
620	Adjacent Ways	\$ 75,000	\$ 2,667	\$ 1,014	\$ 71,320
665	Energy and Water Savings	\$ 49,000	\$ -	\$ -	\$ 49,000
686	SFB Emergency Deficiency Correction	\$ 109,964	\$ 24,000	\$ -	\$ 85,964
691	SFB Building Renewal Grant	\$ 950,000	\$ 498,011	\$ 427,430	\$ 24,560
850	Student Activities	\$ 30,000	\$ 17,186	\$ 7,770	\$ 5,044
TOTAL		\$ 11,154,486	\$ 5,213,355	\$ 2,875,366	\$ 3,140,116

3. CALL TO THE PUBLIC

Procedure for addressing the Board in a public meeting may be viewed here: <https://josephcityaz.sites.thrillshare.com/page/public-comments>

4. CONSENT AGENDA

Vote on Consent Agenda. All items listed will be considered as a group and will be approved with one motion unless a Board Member requests an item be removed from the consent agenda and considered as a separate item.

4.A. Approve Expense Vouchers

Action to ratify district vouchers for the period February 1, 2023 through February 28, 2023.

General and Special Funds: #18 \$164,749.47; #19 \$162,585.85; #1038 \$105,370.87; #1039 \$78,128.36; #1040 \$1,306.88; #1041 \$156,887.93; #1042 \$899.71; #1043 \$35,417.64

Auxiliary Operations Funds: #1037 \$9,138.11; 1039 \$1,634.14

Student Activities Fund: #1041 \$80.00

4.B. Student Activities Fund Report

Revenues, expenditures and charges in the Student Activities Fund Report; period of February 1, 2023 through February 28, 2023.

Joseph City USD External Funds

Student Activities Summary Report

Fiscal Year: 2022-2023

From: 2/1/2023

To: 2/28/2023

Print Detail

Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
000.000 Undesignated DO NOT USE	.00	.00	.00	.00	.00	.00
102.610 Joseph City Jr High School Student Council	326.88	552.00	.00	878.88	(608.26)	270.62
102.612 Joseph City Jr High School Softball	(11.39)	.00	.00	(11.39)	.00	(11.39)
102.619 Joseph City Jr High School Volleyball	507.27	.00	.00	507.27	.00	507.27
102.629 Joseph City Jr High School Track	260.11	.00	.00	260.11	.00	260.11
102.637 Joseph City Jr High School Class of 2024	.00	.00	.00	.00	.00	.00
102.638 Joseph City Jr High School Class of 2025	339.69	.00	.00	339.69	.00	339.69
102.639 Joseph City Jr High School Class of 2026	302.79	.00	.00	302.79	.00	302.79
102.640 Joseph City Jr High School Class of 2027	1,289.88	.00	.00	1,289.88	.00	1,289.88
102.641 Joseph City Jr High School Class of 2028	132.00	.00	.00	132.00	.00	132.00
102.642 Joseph City Jr High School Class of 2029	110.10	.00	.00	110.10	.00	110.10
102.643 Joseph City Jr High School Class of 2030	.00	.00	.00	.00	.00	.00
203.601 Joseph City High School Band	218.26	.00	.00	218.26	.00	218.26
203.602 Joseph City High School Baseball	155.40	.00	.00	155.40	.00	155.40
203.605 Joseph City High School Chess Club	.00	.00	.00	.00	.00	.00
203.606 Joseph City High School Card and Game Club	146.14	.00	.00	146.14	.00	146.14
203.607 Joseph City High School Drama	725.11	.00	.00	725.11	.00	725.11
203.608 Joseph City High School Future Business Leaders of America	12.59	.00	.00	12.59	.00	12.59
203.609 Joseph City High School Girls Basketball	2,570.04	629.10	.00	3,199.14	.00	3,199.14
203.610 Joseph City High School Student Council	4,596.25	.00	.00	4,596.25	(47.90)	4,548.35
203.611 Joseph City High School National Honor Society	441.68	.00	.00	441.68	.00	441.68
203.612 Joseph City High School Softball	4,142.78	.00	.00	4,142.78	.00	4,142.78

Joseph City USD External Funds

Student Activities Summary Report

Fiscal Year: 2022-2023

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Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
203.613 Joseph City High School Momentum Club/Audition Choir	409.15	.00	.00	409.15	.00	409.15
203.614 Joseph City High School Wrestling	4,417.86	492.00	.00	4,909.86	(1,500.00)	3,409.86
203.615 Joseph City High School Cheerleaders	2,017.29	.00	.00	2,017.29	.00	2,017.29
203.616 Joseph City High School Welding	106.33	.00	.00	106.33	.00	106.33
203.617 Joseph City High School Woods	104.72	.00	.00	104.72	.00	104.72
203.618 Joseph City High School Boys Basketball	1,168.18	.00	.00	1,168.18	.00	1,168.18
203.619 Joseph City High School Volleyball	6,318.38	.00	.00	6,318.38	.00	6,318.38
203.620 Joseph City High School FACS	35.74	.00	.00	35.74	.00	35.74
203.624 Joseph City High School Basketball Cheerleaders	.00	.00	.00	.00	.00	.00
203.625 Joseph City High School FFA	228.88	598.14	.00	827.02	(452.70)	374.32
203.626 Joseph City High School Happy Club	880.07	.00	.00	880.07	.00	880.07
203.627 Joseph City High School Robotics	359.85	.00	.00	359.85	.00	359.85
203.628 Joseph City High School Cross Country	220.60	.00	.00	220.60	.00	220.60
203.629 Joseph City High School Track	191.04	.00	.00	191.04	.00	191.04
203.630 Joseph City High School Football	1,238.20	.00	.00	1,238.20	.00	1,238.20
203.631 Joseph City High School Technology Club	109.95	.00	.00	109.95	.00	109.95
203.632 Joseph City High School Class of 2019	.00	.00	.00	.00	.00	.00
203.633 Joseph City High School Class of 2020	.00	.00	.00	.00	.00	.00
203.634 Joseph City High School Class of 2021	.00	.00	.00	.00	.00	.00
203.635 Joseph City High School Class of 2022	137.03	.00	.00	137.03	.00	137.03
203.636 Joseph City High School Class of 2023	6,660.53	620.01	(80.00)	7,200.54	(3,169.14)	4,031.40
203.637 Joseph City High School Class of 2024	500.47	.00	.00	500.47	.00	500.47

Joseph City USD External Funds

Student Activities Summary Report

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From: 2/1/2023

To: 2/28/2023

Print Detail

Page Break by Activity

Exclude Encumbrances

Reverse Signs

Subtotal By Journal

	Range Beg. Balance	Range Revenue	Range Expenditures	Balance	Encumbrances	Available Balance
203.638 Joseph City High School Class of 2025	326.32	.00	.00	326.32	.00	326.32
500.300 Districtwide UNDESIGNATED	.00	.00	.00	.00	.00	.00
500.600 Districtwide UNDESIGNATED	2.22	.00	.00	2.22	.00	2.22
GRAND TOTALS	41,698.39	2,891.25	(80.00)	44,509.64	(5,778.00)	38,731.64

End of Report

4.C. Student Fundraisers

Organization	Description	Action
Cheer	Sell funnel cakes	Ratification
Elementary Students	Students send emails requesting donations for books	Approve

Request for Fundraiser

POLICY MANUAL EXHIBIT JJE-EA: STUDENT FUNDRAISING ACTIVITIES



To request a fundraiser student clubs, organizations and groups must first

1. Fill out this form
2. Sign the form
3. Attach minutes from the meeting in which the fundraising activity was approved. Minutes must include the signature of the class/organization sponsor and class/organization student leader.
4. Submit request for fundraiser to your school principal.

Class/Organization: **Cheerleaders**

Begin Date of Fundraiser: 3/25/23	End Date of Fundraiser: 3/25/2023
Type of Fundraiser: <input type="checkbox"/> In School <input type="checkbox"/> Off Campus door to door <input checked="" type="checkbox"/> Local Businesses <input type="checkbox"/> Family Members Only	
Reason/justification of need: <i>Planning for future activities and more funds to have to plan another fundraiser</i>	
How will the funds be raised? (Include a description of what will be sold and the approximate price.) Selling funnel cakes	

Cost and Profit	
	Total anticipated sales/funds collected: <u>\$ 1,000.00</u>
	<u>Minus cost of fundraiser</u>
<i>It is recommended that classes / organizations look for fundraisers that provide at least a fifty percent (50%) profit back to the class/organization.</i>	Advertising: <u>\$ 0.00</u> Supplies : <u>\$ 0.00</u> Cost of items to be sold: _____
	Total anticipated profit \$ 1,000.00
Describe in detail how the funds will be used. Board Policy JJE states that "The aim of the activity shall benefit the youth in educational, civic, social and ethical development."	

Fundraising in Action	
When will the fundraising activity occur?	<input type="checkbox"/> Before school <input type="checkbox"/> After school <input type="checkbox"/> During lunch <input checked="" type="checkbox"/> Weekends <input type="checkbox"/> Other
<i>Board Policy JJE states, "The activity shall not be detrimental to the regularly planned instruction."</i>	
Will the product be shipped/delivered to the District?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If no, what are the arrangements and costs related to picking up the product? Parents will donate	

3/9/2023

We as a Cheer Club have chosen to have a fundraiser during the 24th of march celebration to raise funds for our group for items we need and for funds for future fundraising.

And Hancock

Amber Neill

Amy Neill

Jaylene Kinkorovic

Amie Neill

Rory Green

Lacy Deets

Rydon Weston

Kayla King

Anna Smith

From: Darrel Mosier darrelm@jcusd.org
Subject: Books Are Fun fundraiser for Elementary School
Date: February 9, 2023 at 6:54 PM
To: Bryan Fields bryanf@jcusd.org, Steven Mills stevenm@jcusd.org



Books Are Fun Book Blast!! Is a program to help get students excited about reading and get books for free. Book Blast guarantees:

- All students will get at least one age-appropriate book for FREE! (We are averaging about 3 per child right now)
- We do 95% of the work! (No need to rustle up a bunch of volunteers)
- This will not cost the school a dime! (Also the school can earn free books and supplies)

Attached are Books are Fun commitments to our school and a PDF of the Book Blast Treasure Map that is sent home with the students.

Below is a copy of the invitation slide that goes out to potential contributors to support the student.

Emails and text messages go out to potential donors through our online platform



Dear Uncle Ben,

I am so excited! We just had an amazing presentation at my school, **East Elementary**, that talked about the importance of having my own books here at home & helping my classmates have the same.

I am asking my friends and family to help me expand my home library. All the money contributed will go toward books and other cool educational supplies.

Your love and support mean more than you can imagine. If you can help, any donation, no matter how big or small, will make a world of difference. Please click the link below.

www.booksarefun.com/myawesomeschool

Love, Sam

Below is a link to a 4-minute video of the President giving a 4 minute description of the Book Blast.

<https://vimeo.com/729292394/5921e77e7a>

4 Commitments to Qualify for “One Book Guarantee”

1) **Allow Us to Present to Teachers at All Staff Meeting to**

- Provide Clarity on the Program and How it Works
- The Teacher’s Role in the Success of the Program (Play Launch Video and Upload Treasure Map to LMS)
- The Teacher Reward Program (\$100 Shopping Spree)

2) **All Teachers Play the Video on Launch Day**

3) **Teachers Pass out Treasure Map to All Students**

4) **Principal Sends Four Pre-Drafted Emails**

- **Staff Email (Prior to Launch Day)**
- **3 Parent Emails (Launch Day, Day After Launch, Day Prior to Grand Prize Drawing)**

Additional Responsibilities:

- Distribute Treasure Map Prizes and Drawing Prizes to Students
- Provide Us with Your School’s Logo, Teacher List and Number of Students per Classroom
- Celebrate by Distributing all Books and Supplies to Students and Teachers!!!

CONFIDENTIALITY: The information contained in this transmission may contain privileged and confidential information. It is intended only for the use of the person(s) named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution or duplication of this communication, and the information contained in it, is strictly prohibited. If you are not the intended recipient, please contact the sender and immediately destroy all copies of the original message.

Books are Fun Books Are Fun's
Treasu...DF.pdf Commi...ts.docx

4.D. Approve Quality First - First Things First Grant Participation

This is a program funded by the Arizona Department of Education to assist preschools with costs related to licensing, training, and operating expenses, with available incentives ranging from \$5,500 - \$8000 per year.

4.E. Approve Renewal of Intergovernmental Agreement for 2023-24

Navajo County Education Service Agency- Special Services Consortium (Special Education services provider)

4.F. Disposal of Surplus Property

Approve the disposal of unused surplus furniture, equipment, vehicles and other items

5. POSSIBLE EXECUTIVE SESSION (*)

For any agenda item indicated with an asterisk (*), the Board may vote to convene in Executive Session pursuant to A.R.S. 38-431.03 (A) (1) for personnel matters when notified; (2) discussion or consideration of records exempt by law from public inspection; (3) for consultation with attorney; (4) for consultation with attorney when in pending or contemplated litigation. Discussion or consideration of personnel matters may include employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee or employee.

6. ACTION ITEMS

6.A. Personnel Requests (*)

Name	Assignment	Action
Brawley, Lyndzi	Pool Manager	Appointment
Castellano, Kory	Dyslexia Specialist (funded by grant)	Appointment (ratification)
Fischer, Jennifer	Volunteer	Acceptance
Murray, Paige	Teacher (1st grade)	Appointment
Nelson, Veronica	Substitute Teacher	Resignation
Smith, Tyson	Mechanic/Maintenance (in addition to teacher assignment)	Renewal
Taranto, Tim	Teacher (5th Grade)	Resignation

6.B. Approve Superintendent's Performance Payment (*)

This is a bi-annual release of 5% of the Superintendent's contract based on standards set by the Governing Board for evaluation of the Superintendent.

7. INFORMATION ITEMS

7.A. Food Service Financial Report

7.B. Financial Report for ESSER Federal Grants

7.C. Requests for Future Agenda Items

This agenda item is for the Governing Board to have a running record of potential items to be placed on future agendas. There will be no discussion on the substance, merits, or issues relating to the proposed agenda item.

7.D. Upcoming Meetings and Events Calendar

- Next Regular Board Meeting - April 11, 2023; 6:00 p.m.

8. ADJOURNMENT