

# BUSINESS OFFICE HANDBOOK



...where tradition and innovation merge to create the future.

1817 N 7th Street, Phoenix Arizona 85006

## Table of Contents

	<u>Pages</u>
Purchasing / Accounts Payable.....	<b>3 - 30</b>
Chart of Accounts.....	9 - 15
Equipment Transfer & Disposal Form.....	20
Procurement Thresholds.....	21
Summary Sheet for Quotes.....	22
Records Retention.....	26 - 30
Travel.....	<b>31 - 38</b>
Requirements.....	31
Professional Development Leave Request (PDLR).....	32
Sample Travel Claim/Itinerary.....	33 - 34
Checklist.....	38
Payroll.....	<b>39 - 42</b>
FMLA.....	39
Time & Attendance.....	40 - 42
Student Activities.....	<b>43 - 46</b>
Requirements.....	43
Cash Handling.....	44
Cash Collection Report.....	45
Miscellaneous.....	<b>47 - 51</b>
Facilities Use.....	47
Tax Credit.....	48 - 49
US Mailing Process/Bulk Mail.....	50 - 51

## **Purchasing services or materials?**

Purchase Order is required **prior** to placing an order for goods or services. (AZ Revised Statute ARS 41-2616 See pg 5.)

### **Purchase Order Process:**

Submit request for a purchase order to office personnel. Request must include (but not limited to) Vendor Name and order detail (quantity, unit cost, product number, description, order/payment deadline requirements, etc.). ALLOW the system default feature to add the tax and freight charges to allow for price variances. DO NOT delete the tax and freight. These will be excluded at the time of payment if they are not applicable. Identify funding source and code accordingly. Failure to attach documentation and complete required information will delay issuance of purchase order.

A **requisition** is the initial step in the Purchase Order process. Plan ahead when possible to allow requisitions to be verified for accuracy. Multiple approvals may be necessary based on funding source and procurement requirements.

**Description field** - begin with "laymen term" (smartboard, projector, computer, cabinet, desk, chair, replace/repair, etc.) to describe the item you are purchasing. Also, name specific building, room, model, color, quote number to assist in identifying the correct funding source and object code. This detail is helpful when tagging items is required for auditing and depreciation of fixed assets/capital purchases.

Purchase Order copies are distributed as indicated by the requestor. Please verify your purchase order copy for accuracy and request any revisions if necessary.

DO NOT Duplicate order if Purchasing Department has already mailed or faxed the order to the vendor per your request.

### **Payment Process**

Immediately upon receipt of items/services submit purchase order **Receiving Copy** with packing slip and invoice (if available) to Accounts Payable in Business Services. The **Receiving Copy** must be marked (see pgs 6-8) indicating your confirmation of items/services received. The **Receiving Copy** is your acknowledgement of having the items in your possession as noted on packing slip and approval to proceed with payment. (Vendors are aware to send multiple invoice copies with the PO# reference directly to Business Services as noted on their Purchase Order **Vendor Copy**.)

IMPORTANT: Sign and reference the actual date goods and services are received (see pgs 7-8). Auditors test and compare the ship date noted on the invoice/packing slip vs the purchase order issue/processing date.

Please notify vendor of any discrepancies with your order and contact Accounts Payable of your findings. Partial payments for partial orders may be processed on a purchase order. Each partial payment requires a separate **Receiving Copy** for each shipment received. Accounts Payable must be notified to leave PO open for future purchases or to close if you have cancelled backorders and will not expect future shipments.

Vouchers are processed for payment on a weekly basis. Receipt of complete documentation will determine when it will be added to the next available voucher.

Current PESD employees cannot operate as vendors and must be paid via the payroll process. Examples of services provided may be as a consultant, referee, DJ, child care, etc. Contact Payroll Department for additional assistance.

New vendors must provide their contact information by submitting a W9 to be added to the vendor list. They must follow the procurement rules found at [azpurchasing.org](http://azpurchasing.org).

Vendors may also be required to update their information annually with the same form found on the shared drive.

**G:\ Purch\ Reports and Forms**

NOTE: Blanket/Open Purchase Orders may be allowed based on the specific need and after final review by Purchasing. The requirement per USFR (Uniform System of Financial Records) Accounting Procedures/Expenditures, Page VI-G -1 states "**Blanket purchase orders should state a definite time period that the purchase order is in effect and a specific dollar limit.**"

## “AFTER-THE FACT” PURCHASE ORDER REVIEW

**A purchase made without a Purchase Order is a violation of the procurement rules (ARS #41-2616) and may result in the employee being held personally liable for the purchase.**

See Arizona Revised Statute (ARS) on the following page for your reference.

### **An “After-The-Fact” Purchase order may be any/all of the following:**

1. A Purchase Order issued *after* materials/services are received.
2. Vendor provides preview/sample product without a Purchase Order.
3. Utilizing the **requisition** to place an order.
4. Placing an order prior to issuance of a Purchase Order.
5. Scheduling services or making reservations without a Purchase Order.

### **Why avoid an “After-The-Fact” Purchase?**

1. To avoid misuse of district funds. A Purchase Order is the only **LEGAL** document to initiate a business transaction. (Requisitions are not negotiable.)
2. To insure that procurement rules have been implemented and budget capacity has been verified.
3. To eliminate audit finding in violation of ARS 41-2616.
4. To avoid being personally responsible for payment of goods received.

### **Suggestions**

- A.) Plan accordingly by processing a requisition immediately upon identifying the (possible) need for a Purchase Order. Provide available documentation at the time of creating the purchase order.  
Purchase Orders can/will be revised with minor changes if necessary to meet your needs.
- B.) When in DOUBT contact purchasing @ (602) 257-3768 or (602) 257-4013 for assistance.

ARIZONA REVISED STATUTES

41-2616. Violation; classification; liability; civil penalty; enforcement authority

A. A person who contracts for or purchases any material, services or construction in a manner contrary to the requirements of this chapter, the rules adopted pursuant to this chapter, the rules adopted by the state board of education pursuant to section 15-213 or rules adopted by the Arizona board of regents, the Arizona lottery commission or the judicial branch pursuant to section 41-2501 is personally liable for the recovery of all public monies paid plus twenty per cent of such amount and legal interest from the date of payment and all costs and damages arising out of the violation.

B. A person who intentionally or knowingly contracts for or purchases any material, services or construction pursuant to a scheme or artifice to avoid the requirements of this chapter, rules adopted pursuant to this chapter, rules adopted by the state board of education pursuant to section 15-213 or rules adopted by the state board of regents, the state lottery commission or the judicial branch pursuant to section 41-2501 is guilty of a class 4 felony.

C. A person who serves on an evaluation committee for a procurement shall sign a statement before reviewing bids or proposals that the person has no interest in the procurement other than that disclosed and will have no contact with any representative of a competing vendor related to the particular procurement during the course of evaluation of bids or proposals, except those contacts specifically authorized by sections 41-2534, 41-2537, 41-2538 and 41-2578. The person shall disclose on the statement any contact unrelated to the pending procurement that the person may need to have with a representative of a competing vendor and any contact with a representative of a competing vendor during evaluation of bids or proposals except those contacts specifically authorized by sections 41-2534, 41-2537, 41-2538 and 41-2578. A person who serves on an evaluation committee and who fails to disclose contact with a representative of a competing vendor or who fails to provide accurate information on the statement is subject to a civil penalty of at least one thousand dollars but not more than ten thousand dollars.

D. The attorney general on behalf of this state shall enforce the provisions of this chapter.

Purchase Order

Phoenix Elementary School District #1  
1817 N. 7th Street  
Phoenix AZ 85006-2152

No. 900594 1



PURCHASE ORDER IS VALID THROUGH 6/30/09

IMPORTANT: PO# Ref on all Documents

Invoices in Duplicate Mailed to  
1817 N. 7th Street

Reference PO# on Mailing Labels

P.O. Date: 07/23/2008

Questions ? PAT SANCHEZ (602) 257-4013

Ext: Account: 11887

P.O. Issued To :

Ship To:

Office Depot  
602 S 63rd Avenue  
Phoenix, AZ 850430000

Business Services  
Attn: Pat Sanchez  
1817 N. 7th Street  
Phoenix AZ 85006-2152  
(602) 257-4013

Contact: Chardean Gillispie

Location: Business Services -533

Phone: (623) 907-6042

Fax: (623) 907-5815

Project: UNDESIGNATED

Req# 730

Reference: Magda, Christina, AP

Date Required: 08/06/2008

Award Number:

Qty	Unit	Part#	Description	Unit Price
	Bx	330744	Kraft Envelopes, 6"x9", 100/Box	4.50
	Pk	444983	Post-it Page Markers, 5 pads per pack	3.07
	EA	101949	Calculator Ribbon, Black/Red,	1.00
	Pk	254089	Paper Mate Liquid Paper Dryline, 2/Pack	3.22
	EA	199952	Binder Clips, Medium	1.13
	EA	473534	Labeling Machine, PT2700	96.45
	EA	315580	Index Tabs, 5-Tab Clear	0.41
	Doz	821277	Ballpoint Pen, Red, Med. point	4.30
	Pk	402139	Storage Boxes, 10"x12"x15"	12.29
	EA	165076	Plastic Clipboard	1.69

A Purchase Order **Receiving Copy** will be provided when the Purchase Order number is assigned to your requisition. Retain this for future use upon receipt of merchandise and/ or services. The quantity field is intentionally left blank for the individual receiving the merchandise to account and list the actual count of items received.

APPROVAL SIGNATURES:

Total Amount: 184.26

Received By:

NOTES:

I Certify that the items described above were received, counted and inspected by me, and the condition was satisfactory except as otherwise noted.

Order Via: RTS

**RECEIVING COPY**

Wednesday, August 06, 2008

Page 1 of 1

**Purchase Order**

**Phoenix Elementary School District #1**  
 1817 N. 7th Street  
 Phoenix AZ 85006-2152

**No. 900594**

**1**



PURCHASE ORDER IS VALID THROUGH 6/30/09

IMPORTANT: PO# Ref on all Documents

Invoices in Duplicate Mailed to  
 1817 N. 7th Street

Reference PO# on Mailing Labels

P.O. Date: 07/23/2008

Questions ? PAT SANCHEZ (602) 257-4013

Ext: Account: 11887

P.O. Issued To :

Ship To:

Office Depot  
 602 S 63rd Avenue  
 Phoenix, AZ 850430000

Business Services  
 Attn: Pat Sanchez  
 1817 N. 7th Street  
 Phoenix AZ 85006-2152  
 (602) 257-4013

Contact: Chardean Gillispie

Location: Business Services -533

Phone: (623) 907-6042

Fax: (623) 907-5815

Project: UNDESIGNATED

Req# 730

Reference: Magda, Christina, AP

Date Required: 08/06/2008

Award Number:

Qty	Unit	Part#	Description	Unit Price
1	Bx	330744	Kraft Envelopes, 6"x9", 100/Box	4.50
4	Pk	444983	Post-it Page Markers, 5 pads per pack	3.07
2	EA	101949	Calculator Ribbon, Black/Red,	1.00
7	Pk	254089	Paper Mate Liquid Paper Dryline, 2/Pack	3.22
2	EA	199952	Binder Clips, Medium	1.13
0	EA	473534	Labeling Machine, PT2700	96.45
10	EA	315580	Index Tabs, 5-Tab Clear	0.41
2	Doz	821277	Ballpoint Pen, Red, Med. point	4.30
4	Pk	402139	Storage Boxes, 10"x12"x15"	12.29
1	EA	165076	Plastic Clipboard	1.69

B/O

All received merchandise must be verified with packing slip noting any variances. List the Qty received in the column provided on the Receiving copy as noted above or clearly mark the packing slip. Any Back-Ordered items must be identified by marking B/O in the space provided. Sign and Date the Receiving copy and forward to Accounts Payable with the packing slip attached. Keep a copy for your records and for future use when B/O item is received or need arises to return items. Signature holds receiver liable for shipment received. Items received on a Blanket Purchase Order must be verified on the packing slip. Use the same process listed above for receipt of items and submitting paperwork to Accounts Payable.

Actual date product was received on site.

Total Amount: 84.26

APPROVAL SIGNATURES:

Received By:

Pat Sanchez 7/24/08

NOTES:

I certify that the items described above were received, counted and inspected by me; and the condition was satisfactory except as otherwise noted.

Order Via: RTS

RECEIVING COPY

ok to Close PO.

**Purchase Order** Phoenix Elementary School District #1 No. 900594 1  
 1817 N. 7th Street  
 Phoenix AZ 85006-2152



PURCHASE ORDER IS VALID THROUGH 6/30/09  
 IMPORTANT: PO# Ref on all Documents Invoices in Duplicate Mailed to Reference PO# on Mailing Labels  
 1817 N. 7th Street

P.O. Date: 07/23/2008 Questions ? PAT SANCHEZ (602) 257-4013 Ext: Account: 11887  
 P.O. Issued To : Ship To:  
 Office Depot Business Services  
 602 S 63rd Avenue Attn: Pat Sanchez  
 Phoenix, AZ 850430000 1817 N. 7th Street  
 Phoenix AZ 85006-2152  
 (602) 257-4013

Contact: Chardean Gillispie Location: Business Services -533  
 Phone: (623) 907-6042 Fax: (623) 907-5815 Project: UNDESIGNATED Req# 730  
 Reference: Magda, Christina, AP Date Required: 06/06/2008 Award Number:

Qty	Unit	Part#	Description	Unit Price
	Bx	330744	Kraft Envelopes, 6"x9", 100/Box	4.50
	Pk	444983	Post-it Page Markers, 5 pads per pack	3.07
	EA	101949	Calculator Ribbon, Black/Red,	1.00
	Pk	254089	Paper Mate Liquid Paper Dryline, 2/Pack	3.22
	EA	199952	Binder Clips, Medium	1.13
	EA	473534	Labeling Machine, PT2700	96.45
	EA	315580	Index Tabs, 5-Tab Clear	0.41
	Doz	821277	Ballpoint Pen, Red, Med. point	4.30
	Pk	402139	Storage Boxes, 10"x12"x15"	12.29
	EA	165076	Plastic Clipboard	1.69

Note receipt of **Back-Order** and follow steps as indicated on the previous page (7). Accounts Payable must be notified of receipt of all items to close the Purchase Order. You may mark **CLOSE PO** on the Receiving copy and attach packing slip. **Sign and Date.**

Actual date **backorder** was received on site.

APPROVAL SIGNATURES: Total Amount: 84.26

*Migraan M. Poo*

Received By: *Pat Sanchez 8/1/08*

NOTES: I Certify that the items described above were received, counted and inspected by me; and the condition was satisfactory except as otherwise noted.

Order Via: RTS  
**RECEIVING COPY**



**2009 CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS  
UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)**

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100, 2200, 2600, 2700	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500, 2900	OPERATION OF NON-INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists Classroom Paraprofessional (Para Pros)  Substitute teacher to replace teacher during regular instructional day	Librarians Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Speech Pathologists, Instructional Staff Trainers, Janitors, Custodians, Printers/Publishers, Tutors, Stipends, (for teachers above & beyond teaching) Monitors Bus. * 2213 : Providing substitute teachers in the classroom (while regular teachers attend training)	Researchers, Public Relations, Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Human Resources, Printers/Publishers, Budgeting, Lobbyists Warehousing, Staff Trainers, Data Processing	Cooks, Bookstore Staff, Dieticians	School Staff doing in-house construction	
6200	Employee Benefits	Benefits	Benefits *6240: Tuition Reimbursement – Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement on the basis of school district policy	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers, Contracted Substitutes – to replace teacher during a regular instructional day. (Not an employee)  Contracted substitute teacher to replace teacher during a regular instructional day.	Contracted- Consultants, Counselors, Therapists, Dentists, Doctors, Instructional Staff Trainers, Tuition (pd. Directly to college for teacher/aid), In-service / ADE Training, Conf. Registration, Stipends *6360: Employee Training and Professional Development Services-Training costs for personnel listed in INSTRUCTION obj 6100	Auditors, Lawyers, Accountants, Staff Trainers *6360: Employee Training and Professional Development Services-Training cost for personnel listed in Support Services obj 6100 *Non-instructional personnel training		Architects, Engineers	
6400	Purchased Property Services	Rental of Instruction Equipment	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Rental of Equipment and Vehicles, Other Property Services	Rentals	Construction Services	
6500	Other Purchased Services	Miscellaneous Services, Non-Student Travel, Tuition, Communications Telephone & Internet	Advertising, Student Transportation Services, Printing and Binding, Insurance, Misc. Services, Communications, Telephone & Internet, Internet Fees, Student Travel (includes Field Trip Trans), Bus tokens, Student Incentives, Mileage, Per Diem, Teacher site to site travel	Other Communications, Travel, Postage	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies, Library books, Textbooks, and Periodicals, Instructional Aids (including Instructional software) Internet fees-Site license	General Supplies, Energy, Books, Library Books and Periodicals) Testing Materials *6650 Supplies—Technology-Related—Technology-related supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.	General Supplies, Books and Periodicals (including software) *6650 Supplies—Technology-Related—Technology-related supplies that are typically used in conjunction with technology-related hardware or software. Some examples are diskettes, parallel cables, and monitor stands.	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Misc., Field trip entrance fees *6890 Students' food and hotel costs associated with student travel, as well as student entrance fees paid by the district should be coded here.	Dues and Fees, non-payroll taxes,  *6890 Students' food and hotel costs associated with student travel, as well as student entrance fees paid by the district should be coded here.	Misc. Judgments, Dues & Fees	Miscellaneous	Miscellaneous	Interest

\* Further information may be obtained from the Chart of Accounts in the USFR for Arizona School Districts or USFRCS for Arizona Charter Schools Contact the appropriate Program Area for classifications pertaining to a specific grant.

\* To view the Auditor General's updated USFR Chart of Accounts with major changes; Please refer to the Auditor General's website <http://www.auditorgen.state.az.us> Or click on the link below.

For districts,

[Chart of Accounts](#) (185k)—This is the updated USFR Chart of Accounts with major changes highlighted (Issued 6/30/06—Effective 7/1/07).

For charter schools,

[USFRCS](#) (4,384k)—This is the Uniform System of Financial Records for Arizona Charter Schools in Adobe Acrobat. The USFRCS is the accounting and financial reporting manual for Arizona charter schools. This version includes the Chart of Accounts section that was updated in December 2006 that is effective July 1, 2007.

## ELEMENT DEFINITION

The following are samples of code elements. You must use the codes available to you in your program and must request adding a code that applies to your purchase if it is not already in your system. Additional code description may be found on the Auditor General website in the USFR Chart of Accounts section. [http://www.azauditor.gov/ASD/PDF/School\\_Districts/Manuals/USFR\\_COA\\_June\\_2012.pdf](http://www.azauditor.gov/ASD/PDF/School_Districts/Manuals/USFR_COA_June_2012.pdf)

<b>Fund</b>	Program	Function	Object	Unit	Subject	000
<b>XXX</b>	XXX	XXXX	XXXX	XXX	XXXX	000

**NOTE:** Fund Field is used for school district accounting that must be organized and operated on a fund basis. Each Fund category has specific regulations, restrictions or limitations.

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
FUND	001	Maintenance & Operation
FUND	011	301 Monies—20% Base Salary
FUND	012	301 Monies—40% Performance Pay
FUND	013	301 Monies—40% Other Pay
FUND	100 - 499	ADE State & Federal Grants (Restricted Use)
FUND	510	Child Nutrition
FUND	610	Unrestricted Capital Outlay
FUND	625	Soft Capital - Classroom Use Only

Fund	<b>Program</b>	Function	Object	Unit	Subject	000
XXX	<b>XXX</b>	XXXX	XXXX	XXX	XXXX	000

**NOTE:** Program Field provides the framework for classifying expenditures by objective to determine cost. Listed below are the most frequently used elements.

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
PROGRAM	100	Regular Ed
PROGRAM	200	Special Ed
PROGRAM	400	Transportation
PROGRAM	511	Deseg - Regular Ed
PROGRAM	512	Deseg - Special Ed
PROGRAM	513	Deseg - Pupil Transportation

**ELEMENT DEFINITION (Cont.)**

Fund	Program	<b>Function</b>	Object	Unit	Subject	000
XXX	XXX	<b>XXXX</b>	XXXX	XXX	XXXX	000

**NOTE: Function Field describes the activity for which a service or material is acquired. Additional detail required in “XX” place holders in codes listed below. Contact Business Services for assistance if you do not have an appropriate code available in your system.**

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
FUNCTION	1000	Instruction
FUNCTION	21XX	Support Service - Students
FUNCTION	2130	Health Services
FUNCTION	2140	Support Service - Psychological Services
FUNCTION	2150	Speech, Pathology & Audiology Services
FUNCTION	2160	Occupational/Physical Therapy
FUNCTION	2190	Other Support Service - Students
FUNCTION	22XX	Support Service - Instructional Staff
FUNCTION	2220	Library Services
FUNCTION	2213	Staff Development
FUNCTION	2410	Office of Principal
FUNCTION	26XX	Building Operations
FUNCTION	2700	Transportation
FUNCTION	3100	Food Service Operations
FUNCTION	3300	Community Services Operations

**ELEMENT DEFINITION (Cont.)**

Fund	Program	Function	<b>Object</b>	Unit	Subject	000
XXX	XXX	XXXX	<b>XXXX</b>	XXX	XXXX	000

**NOTE: Object Field describes the service or material obtained as the result of a specific expenditure. Additional codes are available and may be obtained by contacting Business services.**

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
OBJECT	61XX	Certified - Salaries <b>PAYROLL USE ONLY</b>
OBJECT	6113	Sub Certified Salaries <b>PAYROLL USE ONLY</b>
OBJECT	6143	Certified - Additional Pay <b>PAYROLL USE ONLY</b>
OBJECT	6150	Classified - Salaries <b>PAYROLL USE ONLY</b>
OBJECT	6153	Classified - Add'l Pay <b>PAYROLL USE ONLY</b>
OBJECT	6240	Employee Benefit - Tuition Reimbursement
OBJECT	6300	Workshop Registration
OBJECT	6320	Professional Purchased Service
OBJECT	6430	Repair & Maintenance Services
OBJECT	6440	Equipment Rental
OBJECT	6510	Student Transportation Services
OBJECT	6550	Printing
OBJECT	6563	Student Tuition - Private Sources
OBJECT	6564	Student Tuition - Cooperative/IGA
OBJECT	6580	Travel
OBJECT	6590	Miscellaneous Purchased Service
OBJECT	6610	Supplies
OBJECT	6810	Membership Dues/Fees
OBJECT	6812	Student Admission Fees
OBJECT	6890	Miscellaneous Fees

**ELEMENT DEFINITION (Cont.)**

Fund	Program	Function	Object	Unit	Subject	000
XXX	XXX	XXXX	XXXX	XXX	XXXX	000

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
UNIT	1XX	School Site
UNIT	5XX	District Wide

Fund	Program	Function	Object	Unit	Subject	000
XXX	XXX	XXXX	XXXX	XXX	XXXX	000

**NOTE: Course Field provides additional description detail within a fund such as #526 Tax Credit and #530 Gifts & Donations. Listing below is a sampling of codes that are currently in use. Contact Business Services for further assistance.**

<i>Element Name</i>	<i>Element</i>	<i>Description</i>
SUBJECT	6001	Greatest Need
SUBJECT	6009	After School Sports
SUBJECT	6603	Field Trips
SUBJECT	6604	After School Programs
SUBJECT	8120	Virginia Piper Foundation
SUBJECT	8121	Rodel Donation

**Fund 001 Maintenance & Operation (NON-CAPITAL):**

FUNCTION (1000 - 4000) General use for daily district operations.  
 Salaries, Benefits, Pencils, Paper, Crayons, Grounds Maintenance, Transportation, etc.  
 CODE: 001-XXX-XXXX-XXXX-XXX (Refer to Code Element Definitions for Detail)

<b>CAPITAL DETERMINATION GUIDELINES</b>
---

**Fund 625 SOFT CAPITAL:**

FUNCTION 1000 Classroom Use Only  
 CODE: 625-100-1000-6XXX-XXX-XXXX-000 (See Object Code list below)

6641	Library Books (Function 2220)
6642	Adopted/Approved Textbooks
6643	Instructional Aids (Alphabet blocks, musical instruments, textbook supplemental materials, sheet music, workbooks, calculators, balls, math manipulatives, instructional games, etc.)
6731	Furniture & Equipment > \$1,000 (Area rugs, bookcases, desks, chairs, tables, etc.)
6732	Furniture & Equipment < \$1,000
6737	Technology > \$1,000
6738	Technology < \$1,000
6739	Technology - Software

**Fund 610 UNRESTRICTED CAPITAL:**

FUNCTION (1000 - 4000) applicable to specific use. Items may be for classroom use or other capital expenditures used throughout the district. Items must have a useful life of one year or more and are typically repaired and not replaced.  
 CODE: 610-100-XXXX-6XXX-XXX

## SOFT CAPITAL LIST

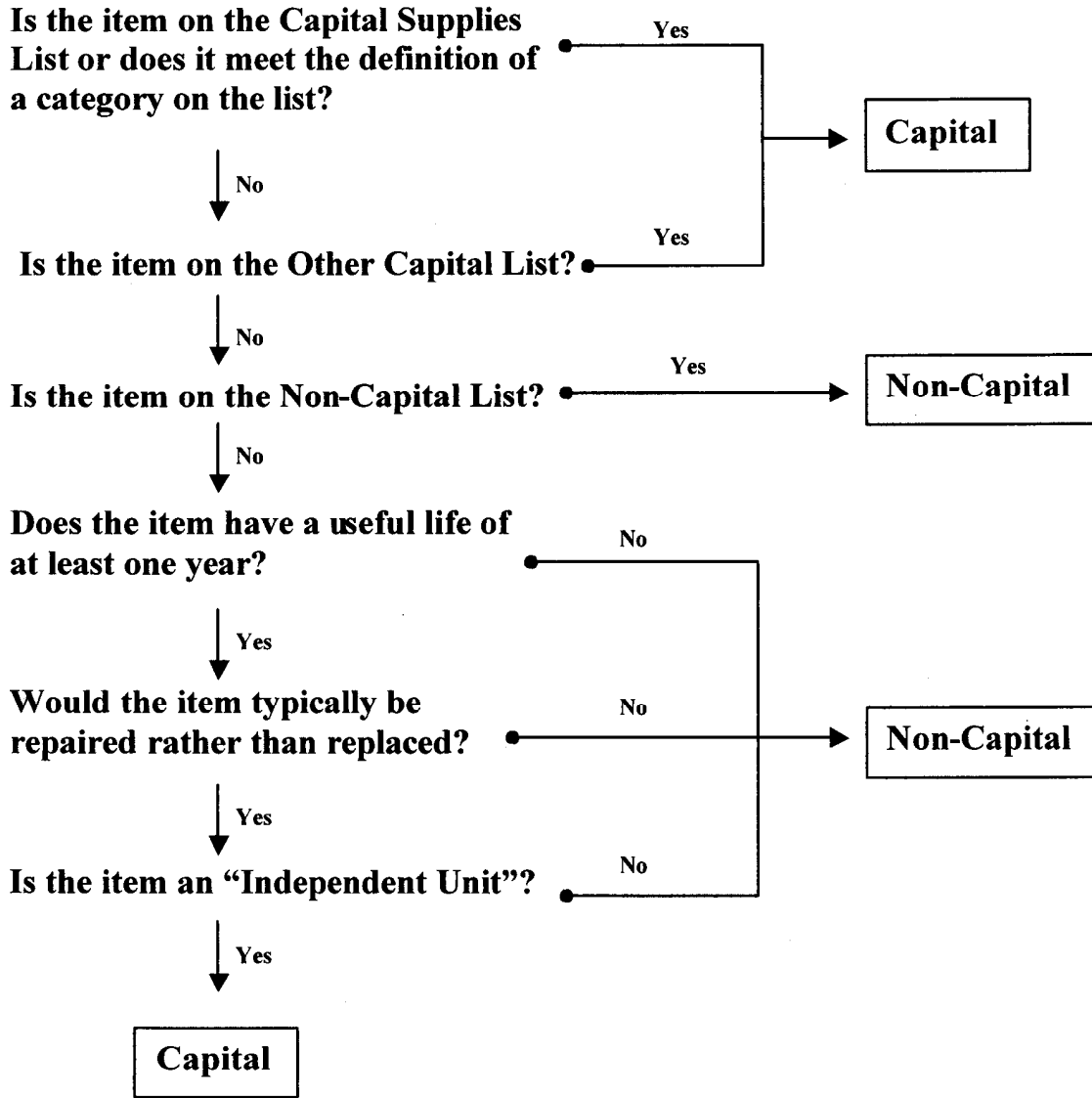
<b><u>TECHNOLOGY</u></b>	<b>&gt; \$1000 and over</b>	625-100-XXXX-6737-1XX	School#
	<b>&lt; less than \$1000</b>	625-100-XXXX-6738-1XX	School#
<b><u>SOFTWARE</u></b>		625-100-XXXX-6739-XXX	

### **Technology-related equipment and software.**

Expenditures must be identified by unique codes. Purchases include those associated with the purchase of network equipment, servers, PCs, printers, non-instructional software, other peripherals, and devices.

Contact MIS for all technology purchases to identify the need for staff support and approval of purchase. MIS will identify if purchase requires additional costs and if it's compatible with approved district needs.

## CAPITAL DETERMINATION CHART



### DEFINITIONS

**Independent Unit**—An item that retains its original shape, appearance, and character with use and does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.

**Component Unit**—A part of an independent unit. Also a part of a fixture or land improvement. Cannot be paid from the UCO or SCA Funds unless specifically listed on one of the capital lists.



## Capital Supplies List (Object Code 66XX)

<p><b>Construction Materials<sup>1</sup> (6610)</b></p> <ul style="list-style-type: none"> <li>▪ Concrete</li> <li>▪ Carpet</li> <li>▪ Electrical switches</li> <li>▪ Electrical outlets</li> <li>▪ Insulation</li> <li>▪ Joint compound</li> <li>▪ Lumber</li> <li>▪ Molding</li> <li>▪ Nails/Screws</li> <li>▪ Roofing materials</li> <li>▪ Sheet rock</li> <li>▪ Spackling</li> <li>▪ Tile</li> <li>▪ Wiring</li> </ul> <p><b>Library Books<sup>2</sup> (6641)</b></p> <p><b>Textbooks<sup>2</sup> (6642)</b></p>	<p><b>Instructional Aids<sup>2</sup> (6643)</b></p> <ul style="list-style-type: none"> <li>▪ Alphabet blocks</li> <li>▪ Auto parts for shop class</li> <li>▪ Balls, hockey pucks, shot puts</li> <li>▪ Calculators for students</li> <li>▪ Cassettes<sup>3</sup> and CDs<sup>3</sup></li> <li>▪ Drama scripts/plays</li> <li>▪ Globes</li> <li>▪ Instructional games</li> <li>▪ Maps</li> <li>▪ Math manipulatives</li> <li>▪ Musical instruments</li> <li>▪ Readers<sup>3</sup></li> <li>▪ Sheet music</li> <li>▪ Software (Instructional)<sup>3</sup></li> <li>▪ Textbooks<sup>3</sup></li> <li>▪ Workbooks<sup>3</sup></li> </ul>
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1. These items are only capital if they are Construction Materials (see definitions).

2. See Definitions.

3. If adopted by Governing Board as part of the basic instructional program, code to Object Code 6642—Textbooks.

### CATEGORY DEFINITIONS

**Construction Materials**—Supplies used in original construction or renovation (i.e., the substantial alteration of square footage, floor plan, or purpose of a building or portion of a building) of a building or land improvement.

**Library Books**—Resource materials maintained in a library or classroom, such as videos, film strips, software, newspapers, magazines, books, and cassettes.

**Textbooks**—Materials **adopted** by the Governing Board, such as books, software, videos, film strips, kits (i.e., whole kits or materials to create kits), and sheet music that function as the basic instructional program.

**Instructional Aids**—Items used to supplement a district's educational program including athletics, such as workbooks, films, kits, calculators, and instructional computer software. General supplies of a consumable nature (e.g., lasting less than 1 year), such as pens, pencils, crayons, and clay, are not considered instructional aids and should not be paid from capital funds. Paper used in the mass production of educational materials, such as workbooks, is considered an instructional aid. However, paper used in the day-to-day production of handouts or lesson materials is not an instructional aid.

## Other Capital List

### Land, Buildings, and Related Improvements

<b>Land</b>	<b>Land Improvements (Concl'd)</b>
<b>Buildings</b> <ul style="list-style-type: none"> <li>▪ Portables</li> <li>▪ Sheds</li> <li>▪ Warehouses</li> </ul>	<ul style="list-style-type: none"> <li>▪ Landscaping</li> <li>▪ Lighting (Outdoor)</li> <li>▪ Parking lots</li> <li>▪ Playground equipment</li> <li>▪ Propane tanks</li> <li>▪ Ramadas</li> <li>▪ Roads</li> <li>▪ Sewers</li> <li>▪ Sidewalks</li> <li>▪ Sprinkler systems</li> <li>▪ Towers</li> </ul>
<b>Land Improvements</b> <ul style="list-style-type: none"> <li>▪ Bleachers (Outdoor)</li> <li>▪ Bridges</li> <li>▪ Dugouts</li> <li>▪ Fencing</li> <li>▪ Goal posts (Permanent)</li> </ul>	

### Equipment (Object Code 673X)

<b>Athletic Equipment</b>	<b>Furniture/Furnishings</b>	<b>Other Equipment (Concl'd)</b>
<ul style="list-style-type: none"> <li>▪ Bats</li> <li>▪ Blocking sleds</li> <li>▪ Dummies</li> <li>▪ Exercise machines</li> <li>▪ Goal posts (Movable)</li> <li>▪ Helmets/Pads</li> <li>▪ Hurdles</li> <li>▪ Mats</li> <li>▪ Nets (Tennis/Volleyball)</li> <li>▪ Rackets</li> <li>▪ Weights</li> </ul>	<ul style="list-style-type: none"> <li>▪ Bookcases</li> <li>▪ Chairs</li> <li>▪ Desks</li> <li>▪ Filing cabinets</li> <li>▪ Large area rugs</li> <li>▪ Tables</li> </ul>	<ul style="list-style-type: none"> <li>▪ Leaf blowers</li> <li>▪ Microwaves</li> <li>▪ Ovens</li> <li>▪ Overhead projectors</li> <li>▪ Paint sprayers</li> <li>▪ Power tools</li> <li>▪ Printers</li> <li>▪ Refrigerators</li> <li>▪ Satellite dishes</li> <li>▪ Scanners</li> <li>▪ Sewing machines</li> <li>▪ Software (Non-instructional)</li> <li>▪ Telephones</li> <li>▪ Typewriters</li> <li>▪ TVs</li> <li>▪ Vacuums</li> <li>▪ VCRs</li> <li>▪ Washers</li> <li>▪ Welders</li> </ul>
<b>Component Units</b> <ul style="list-style-type: none"> <li>▪ A/C compressors</li> <li>▪ Automotive engines</li> </ul>	<b>Other Equipment</b> <ul style="list-style-type: none"> <li>▪ Auto diagnostic machines</li> <li>▪ Bar code scanners</li> <li>▪ Battery chargers</li> <li>▪ Cameras (Non-disposable)</li> <li>▪ Cash registers</li> <li>▪ Camcorders</li> <li>▪ Chalk line dispensers</li> <li>▪ Copiers</li> <li>▪ Computer CPUs</li> <li>▪ Computer monitors</li> <li>▪ Dishwashers</li> <li>▪ Dryers</li> <li>▪ Fax machines</li> <li>▪ Floor jacks</li> <li>▪ Key cutters</li> <li>▪ Kilns</li> <li>▪ Laminators</li> <li>▪ Lawnmowers</li> <li>▪ Laser disk players</li> </ul>	<b>Vehicles (Pupil and Non)</b> <ul style="list-style-type: none"> <li>▪ Busses</li> <li>▪ Cars</li> <li>▪ Trucks</li> <li>▪ Vans</li> </ul>
<b>Fixtures</b> <ul style="list-style-type: none"> <li>▪ HVAC units</li> <li>▪ Bleachers (Indoor)</li> <li>▪ Ceiling fans</li> <li>▪ Chalkboards</li> <li>▪ Drinking fountains</li> <li>▪ Hot water heaters</li> <li>▪ Light fixtures</li> <li>▪ Sinks</li> <li>▪ Speakers (Built-in)</li> <li>▪ Toilets</li> <li>▪ Wall mirrors</li> <li>▪ Whiteboards</li> </ul>		

### Other Capital Projects

<ul style="list-style-type: none"> <li>▪ Asbestos removal</li> <li>▪ Recarpeting</li> <li>▪ Removal of a capital asset</li> </ul>	<ul style="list-style-type: none"> <li>▪ Repaving a parking lot</li> <li>▪ Reroofing an entire building</li> </ul>
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**Non-Capital List**  
(Object Code 6610)

<p><b>Automotive parts</b></p> <ul style="list-style-type: none"><li>▪ Alternators<sup>4</sup></li><li>▪ Antifreeze</li><li>▪ Batteries</li><li>▪ Bulbs</li><li>▪ Carburetors<sup>4</sup></li><li>▪ Fan belts</li><li>▪ Filters</li><li>▪ Fuel pumps<sup>4</sup></li><li>▪ Fuses</li><li>▪ Oil</li><li>▪ Spark plugs</li><li>▪ Timing belts<sup>4</sup></li><li>▪ Tires<sup>4</sup></li><li>▪ Transmission fluid</li><li>▪ Transmissions<sup>4</sup></li></ul> <p><b>Athletic supplies</b></p> <ul style="list-style-type: none"><li>▪ Tape</li><li>▪ Whistles</li><li>▪ Wraps</li></ul> <p><b>Office supplies</b></p> <ul style="list-style-type: none"><li>▪ Binders</li><li>▪ File folders</li><li>▪ Ink cartridges</li><li>▪ Labels</li><li>▪ Markers</li><li>▪ Organizers</li><li>▪ Pencils</li><li>▪ Pens</li><li>▪ Paper</li><li>▪ Paperclips</li><li>▪ Scissors</li></ul>	<p><b>Office supplies (Concl'd)</b></p> <ul style="list-style-type: none"><li>▪ Staples</li><li>▪ Tape</li><li>▪ Toner</li></ul> <p><b>Janitorial/Maintenance</b></p> <ul style="list-style-type: none"><li>▪ Brooms</li><li>▪ Buckets</li><li>▪ Cleaning solutions</li><li>▪ Cords/Cables</li><li>▪ Drill bits</li><li>▪ Light bulbs</li><li>▪ Locks<sup>4</sup></li><li>▪ Miter boxes</li><li>▪ Mops</li><li>▪ Paint<sup>4</sup></li><li>▪ Paper products</li><li>▪ Plumbing parts<sup>4</sup></li><li>▪ Soap</li><li>▪ Toilet seats</li><li>▪ Towels</li></ul> <p><b>Food service supplies</b></p> <ul style="list-style-type: none"><li>▪ Aprons</li><li>▪ Bowls</li><li>▪ Cups</li><li>▪ Detergent</li><li>▪ Food trays</li><li>▪ Paper products</li><li>▪ Plates</li><li>▪ Pots and pans<sup>4</sup></li><li>▪ Utensils</li></ul> <p><b>Miscellaneous supplies</b></p> <ul style="list-style-type: none"><li>▪ Flags</li></ul>
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4. Code to Capital if item meets the definition of a "Construction Material" or an "Instructional Aid."



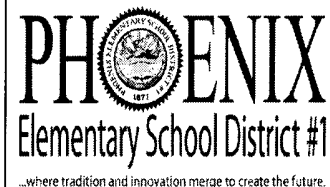
**Mandatory Basic Purchasing rules in Accordance with the Uniform Service for Financial Reporting (USFR) and the Arizona Administrative Code for School District Procurement.**

Amounts (Including Tax, Freight)	Requirement	**Or Cooperative Purchasing Agency	Or Phoenix Elementary Valid Bid or RFP	Or Sole Source Vendor	Or Emergency Procurement
<b>\$0.00 to \$4,999.00</b>	*At the discretion of the District				
<b>\$5,000.00 to \$24,999.00</b>	Minimum of Three Oral Quotes (See required form on page ??)	Or any contract with a cooperative purchasing agency (i.e., State, Mohave, GPPCS, SAVE, TCPN) PESD must participate in membership. Ref contract # on Purchase Order	Or valid IFB/RFP awarded by PESD. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Or Sole Vendor, with documentation approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Emergency Procurement, must be declared by the Superintendent and approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213
<b>\$25,000.00 to \$49,999.99</b>	Minimum of three (3) written quotes with vendor's complete information. Vendor response as "No Quote" considered a quote.	Or any contract with a cooperative purchasing agency that PESD is a member of, i.e., State, Mohave, GPPCS, SAVE, TCPN, and contract number noted on the PO	Or valid IFB/RFP awarded by PESD. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Or Sole Vendor, with documentation approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Emergency Procurement, must be declared by the Superintendent and approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213
<b>Over \$49,999.99</b>	Formal Competitive sealed Bid or RFP	Or any contract with a cooperative purchasing agency that PESD is a member of, i.e., State, Mohave, GPPCS, SAVE, TCPN, and contract number noted on the PO	Or valid IFB/RFP awarded by PESD. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Or Sole Vendor, with documentation approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213	Emergency Procurement, must be declared by the Superintendent and approved by the Governing Board. Ref # on Purchase Order s/b GPPCS IGA or PESD Bid #099-1213

\* Provided the districtwide total expenditure has not exceeded \$5,000.00 in current fiscal year. Otherwise written quote rules apply.

\*\* Contact Purchasing Department for vendor information or verification of Cooperative Agency contracts. Required File number is assigned by the Purchasing Department for all quotes, Formal Bids or RFP's.

**Plan accordingly to allow processing (up to 6 weeks). Contact Purchasing (602) 257-4013/ 3768 for assistance.**



**SUMMARY SHEET FOR QUOTE #**  
\_\_\_\_\_

Quote Number

*(Assigned by  
Purchasing Dept.)*

1817 N.7th Street  
Phoenix, AZ 85006  
**Bus: (602) 257-4013**  
**Fax: (602) 257-3762**  
Page 1 Of 1

**Use this form to summarize quotes received and to recommend vendor for award.  
Attach this form to quotes obtained to your requisition for submittal to Purchasing.  
Questions may be directed to the Purchasing Department at (602) 257-3768 or 257-4013.**

#	Vendor Name	If no quote is received mark as a No Bid and see Note.	Total \$ Amount Quoted
1			\$
2			\$
3			\$
4			\$
5			\$

**\*Note: Document the vendors contacted who did not offer price quotations and the reasons they would not do so.**

Recommended Vendor: \_\_\_\_\_

**If you are recommending a vendor other than the low quote, you are required to provide written justification as to why the low quote was not selected:**

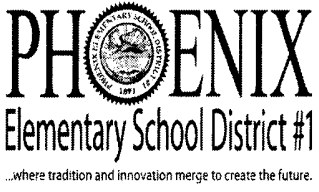
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Additional Comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchasing Acknowledgement:

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

 <p>PHOENIX Elementary School District #1 ...where tradition and innovation merge to create the future.</p>	<p align="center"><b>Materials and Services</b></p> <p><b>Title:</b> _____ _____</p>	<p align="center">Quote Number</p> <p align="center"><i>(Assigned by Purchasing Dept.)</i></p> <hr/> <p align="center">1817 N.7th Street Phoenix, AZ 85006 <b>Bus: (602) 257-4013</b> <b>Fax: (602) 257-3762</b> Page 1 Of 3</p>
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Vendor Name: \_\_\_\_\_ Ph: \_\_\_\_\_ Fax: \_\_\_\_\_

Quote Requested By: \_\_\_\_\_ Ph: \_\_\_\_\_ Fax: \_\_\_\_\_

Date of Quote: \_\_\_\_\_ **Quote Due Date:** \_\_\_\_\_

In accordance with School District Procurement Rules in the Arizona Administrative Code (A.A.C.) promulgated by the State Board of Education pursuant to A.R.S. 15-213, and the Uniform System of Financial Records (USFR) for Arizona School Districts. Phoenix School District Solicits your written quote for the material or services listed on page 3.

**Fingerprint Checks**

If required to provide services on school district property at least five (5) times during a month, Contractor shall submit a full set of fingerprints to the school district in accordance with A.R.S. 15-512 of each person or employee who may provide such service. Alternately, the school district may fingerprint those persons or employees. An exception to this requirement may be made as authorized in Governing Board policy.

The District shall conduct a fingerprint check in accordance with A.R.S. 41-1750 and Public law 92-544 of all Contractors, Subcontractors or Offerors and their employees for which fingerprints are submitted to the District. Contractor, Subcontractors, Offerors and their employees shall not provide services on school district properties until authorized by the District.

Additionally, contractor shall comply with the governing body fingerprinting policies of for the School District

**CHECK APPROPRIATE BOX**

- Quote provided (Fax to 602 257-3762) if no fax number provided above.
- No Bid, Keep on Prospective bidders List
- We do not Offer this Product or Services, or the equivalent
- Insufficient Time to Respond to the Request for Quote
- Remove Our Name from the Bid List
- Our Product Schedule would not permit us to perform the services requested
- Other, Specify: \_\_\_\_\_

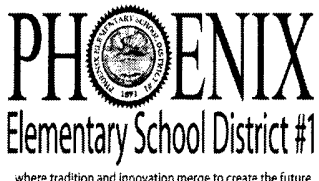
\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Print Name / Title

\_\_\_\_\_  
Date





 <p>PHOENIX Elementary School District #1 ...where tradition and innovation merge to create the future.</p>	<p style="text-align: center;"><b>Materials and Services</b></p> <p><b>Title:</b> _____ _____</p>	<p>Quote Number</p> <p>(Assigned by Purchasing Dept.)</p> <hr/> <p>1817 N.7th Street Phoenix, AZ 85006 <b>Bus: (602) 257-4013</b> <b>Fax: (602) 257-3762</b> Page 3 Of 3</p>
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**Materials and Service Requested**

This quotation will be valid for current fiscal year (July 1 - June 30) or as indicated in your response but not beyond June 30. As a reminder please do not provide any materials or services until a purchase order from the Phoenix Elementary School District is received by your organization.

The District reserves the right to make a multiple award to more than one vendor. The award will be limited to the least number of vendors that the District determines is necessary to meet the needs of the District. No volume is implied or guaranteed, the quantities are estimates and may increase, decrease or none depending on district annual usage and availability of funds.

**Specifications, Scope of Work, or Services requested**  
(Note: Responses on separate document must contain companies' letter head)

**Quotes must be signed and dated to be considered for award.**

Vendor Name: _____			
Address	: _____	City: _____	State: _____ Zip: _____
Phone	: _____	Fax: _____	Email: _____
_____	_____	_____	_____
Authorized Signature	Print Name / Title	Date	

## Records Retention Procedure

Per statute, destruction of records must be reported to the Arizona State Library, Archives and Public Record (A.R.S. §41-1351). The Report/Certificate of Records Destruction form is available from <http://www.azlibrary.gov/records/documents/pdf/Certificate%20of%20Records%20Destruction.pdf>

A copy of the Manual for Records Retention and Disposition for Arizona School Districts is available from [www.azlibrary.gov/records/school.aspx](http://www.azlibrary.gov/records/school.aspx)

Identify the section that pertains to your department and mark your records with the appropriate destruction date. There are records that are to be retained indefinitely as permanent records (See below) and should be marked as such. Recommendation is to store "like" documents with the same destruction date in the same box/area in your office to easily identify documents ready for disposal.

For more information on the Arizona State Library, Archives and Public Records, Records Management Division you may go to [www.lib.az.us](http://www.lib.az.us).

The following list will assist in planning your destruction of records:

1. Complete a Report/Certificate of Records Destruction and attach a copy to box containing the documents listed on the form. Reference the Section Schedule Number (Financial Records 000-12-25) and Section Item # that corresponds with your documents. See sample on page 16.
2. Submit the signed Report/Certificate of Records to the Procurement and Materials Manager with the following required information:
  - (a) the total number boxes
  - (b) box sizes
  - (c) specific location at your site of clearly marked boxes to be destroyed/shredded
3. You will be notified by the Procurement and Materials Manager of the scheduled date for vendor to provide services on site. Arrangements will be made to either have the vendor come to your site or schedule staff to transport boxes to a central location.
4. The vendor must sign and confirm records destruction on available form. Please forward form to the Procurement and Materials Manager after services have been provided.
5. The Procurement and Materials Manager will file a report to the Arizona State Library, Archives and Public Record Department of all destroyed records.

### Permanent Records

If a record is historically significant, it is a permanent record. Records are deemed historically significant when they:

- \* Document a controversial issue
- \* Document a program, project, event or issue that results in a significant change that affects the local community, city, county or state
- \* Document a program, project, event or issue that involves prominent people, places or events
- \* Document a program, project, event or issue that resulted in media attention locally, statewide or nationally

## **INSTRUCTIONS**

1. In the upper section enter the name of your Agency or Public Body, and include any subdivision breakdown for division, department or unit.
2. List the "Record Series" associated with the destruction using the exact record series name(s) found on an approved schedule.
3. Enter either the schedule number or approved date for the schedule used to determine eligibility for destruction.
4. Enter the earliest date of records destroyed under "Records Start Date" column and the latest date for the records destroyed under the "Records End Date" column.
5. Enter the format for the records destroyed under the "Format Paper, Digital, Microfilm" column.
6. Enter the number of boxes, files, electronic files, or reels of microfilm destroyed.
7. If necessary, continue on page two of the form for additional records series involved in the destruction.
8. At the bottom of the certificate enter the Agency or Public Body name, date on which the records were destroyed, and the printed and signed name of the individual who actually performed or arranged with a contracted vendor for the destruction of the records.

### **RECORDS MANAGEMENT DIVISION**

1919 W. Jefferson • Phoenix, Arizona 85009 • Home Page: <http://www.lib.az.us/records/>  
Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [rmd@azlibrary.gov](mailto:rmd@azlibrary.gov)

An Equal Opportunity Employer

Created 3/27/12  
4/24/12 Version



**Arizona State Library, Archives and Public Records**

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

**Schedule Number:  
000-11-53**

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

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Daily Attendance Records (attendance records for the school and not individual student attendance records This series includes student sign in/out logs)	4	After fiscal year created or received
2.	School Registers	4	After fiscal year created or received
3.	Certificates of Educational Convenience (CEC)	4	After fiscal year of last attendance
4.	Disciplinary Records	4	After fiscal year of last attendance
5.	Excused Absence Records	4	After fiscal year created or received
6.	Child Abuse Reports	2	After student's 18 <sup>th</sup> birthday
7.	Counseling Session Records	4	After fiscal year of last attendance



Arizona State Library, Archives and Public Records

CERTIFICATE OF RECORDS DESTRUCTION

Public Body

Division

Department

Office/Unit

LIST OF RECORDS DESTROYED

RECORD SERIES AS STATED ON APPROVED SCHEDULE	SCHEDULE NUMBER OR DATE	RECORDS START DATE	RECORDS END DATE	FORMAT PAPER, DIGITAL, MICROFILM	NUMBER OF FILES, BOXES, REELS OR ELECTRONIC FILE SIZE

Continue on page 2 for additional records series

On behalf of \_\_\_\_\_ [Public Body]

\_\_\_\_\_  
[signature and title]

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

\_\_\_\_\_  
[printed name]

AUTHORIZATION

AS AUTHORIZED UNDER ARS §41-151.19, Determination of value; disposition ...A report of records destruction that includes a list of all records disposed of shall be filed at least annually with the state library on a form prescribed by the state library. Failure to comply with these procedures is a violation of ARS §41-151.19.

RECORDS MANAGEMENT DIVISION

1919 W. Jefferson • Phoenix, Arizona 85009 • Home Page: <http://www.lib.az.us/records/>  
Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [rmd@azlibrary.gov](mailto:rmd@azlibrary.gov)

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**LIST OF RECORDS DESTROYED**

RECORD SERIES AS STATED ON APPROVED SCHEDULE	SCHEDULE NUMBER OR DATE	RECORDS START DATE	RECORDS END DATE	FORMAT PAPER, DIGITAL, MICROFILM	NUMBER OF FILES, BOXES, REELS OR ELECTRONIC FILE SIZE

**RECORDS MANAGEMENT DIVISION**

1919 W. Jefferson • Phoenix, Arizona 85009 • Home Page: <http://www.lib.az.us/records/>  
 Phone: (602) 926-3815 • FAX: (602) 256-2838 • E-Mail: [rmd@azlibrary.gov](mailto:rmd@azlibrary.gov)

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## TRAVEL REQUIREMENTS

## PROFESSIONAL LEAVE FORM

All travel requires a Professional Leave Request Form (See Request Form page 21.) approved by your immediate supervisor. Funding source and coding must be identified prior to travel.

Out of state travel must be approved by the Governing Board *prior* to travel.

**Travel Reimbursement will be denied if the approval process is not completed prior to making travel arrangements.**

## CONFERENCE BROCHURE REQUIRED

Conference brochure/itinerary must accompany the Professional Leave Form. SAVE a copy of the itinerary to provide with your travel claim for reimbursement and verification of applicable conference dates and activities. Failure to provide the itinerary will delay payment. (See sample on page 22.)

## PURCHASE ORDERS

Please plan accordingly if prepayment is required and provide documentation stating this requirement **prior to travel**. You must submit an invoice with a signed *Receiving Copy* of the Purchase Order to process payment for each of the following:

- ✓ Registration Fees - Association sponsoring Conference
- ✓ Air Travel - Travel Agency, Airline or Personal Reimbursement
- ✓ Conference Hotel Lodging with Itemized Fees
- ✓ Per Diem reimbursement (upon completion/return from travel)

Meal receipts are not required. Refer to the current ADE Meals/Lodging Index for reimbursement limits. Rates are specific to travel location. Partial days are reimbursable as follows if meals are not included with registration:

Breakfast: PRIOR to 7:00am  
Lunch: 11:00am - 2:00pm  
Travel that begins before or continues through 11:00am  
Dinner: AFTER 2:00pm

**Out of District: PROFESSIONAL DEVELOPMENT LEAVE REQUEST**

**Approval for Registration Fees and Travel Expenses ONLY**

Name  Ext #  Date

Position/Grade  School/Dept

**IF SUB IS REQUIRED** Complete Separate Sub Request Form

TITLE OF TRAINING

ORGANIZATION/VENDOR NAME

DATES  LOCATION

DISTRICT GOAL(S) ADDRESSED

WHAT DO YOU EXPECT TO LEARN BY GOING TO THIS TRAINING?

HOW WILL YOU USE/SHARE WHAT YOU LEARN TO ENHANCE YOUR JOB PERFORMANCE?

REGISTRATION COST:   
 FUNDING SOURCE: Schl T-1  Drt T-1  Deseg  Title II  Other

SUPERVISOR APPROVAL:  DATE:

Submit only if the timeline has been met!

**TRAVEL COSTS**

Allow 6 weeks for processing and Governing Board approval of *Out of State Travel*

FUNDING SOURCE: Schlep T-1  Drt T-1  Deseg  Title II  Other

Hotel (per night)  Per Diem (per day)  Airfare  Ground

**PROJECT ALL COSTS REGARDLESS OF FUNDING SOURCE**

**FUNDING APPROVAL**

Registration Code:

Travel & Reimbursement Code

Approval Signature

Approval Signature:



# CONFERENCE BROCHURE ITINERARY

## Tuesday, July 17, 2007

Board of Directors Meeting

5:00 p.m. to 6:30 p.m.

## Wednesday, July 18, 2007

Golf Outing at Starr Pass Country Club

7:00 a.m. to 12:00 p.m.

Exhibitors Registration and Check-In

11:30 a.m. to 3:00 p.m.

Exhibits Set-Up

12:00 p.m. to 4:30 p.m.

Pre-Conference Registration check in

1:00 p.m. to 1:30 p.m.

Pre-Conference Workshops

1:30 p.m. to 5:00 p.m.

Conference Registration and Check-In

4:00 p.m. to 7:00 p.m.

Exhibitors Meeting

4:30 p.m. to 5:10 p.m.

President's Welcome Reception and Exhibit Show

5:30 p.m. to 7:30 p.m.

Arizona School Risk Retention Trust Reception

7:30 p.m. to 10:00 p.m.

## Thursday, July 19, 2007

Tennis for Life

7:00 a.m. to 8:30 a.m.

Continental Breakfast

8:00 a.m. to 9:00 a.m.

Exhibit Show

8:00 a.m. to 11:00 a.m.

Green Badge Meeting for First Time Attendees

9:00 a.m. to 9:45 a.m.

First General Session and Luncheon

11:15 a.m. to 1:30 p.m.

Breakout Sessions I

2:00 p.m. to 2:50 p.m.

Refreshments and Networking

2:50 p.m. to 3:10 p.m.

Breakout Sessions II

3:10 p.m. to 4:00 p.m.

Breakout Sessions III

4:10 p.m. to 5:00 p.m.

Hospitality Rooms

5:30 p.m. to 7:00 p.m.

Dinner on Your Own

Family Poolside BBQ and Movie

8:00 p.m. to 10:00 p.m.

Ping Pong Tournament

8:00 p.m. to 10:00 p.m.

Hospitality Rooms

9:30 p.m. to 11:00 p.m.

## Friday, July 20, 2007

Fun Run & Walk

6:30 a.m. to 8:30 a.m.

Continental Breakfast

8:00 a.m. to 9:00 a.m.

Elections

8:00 a.m. to 10:00 a.m.

Exhibit Show

8:00 a.m. to 11:00 a.m.

Exhibitors Tear Down

11:00 a.m. to 2:00 p.m.

Second General Session and Luncheon

11:15 a.m. to 1:30 p.m.

Breakout Sessions IV

2:00 p.m. to 2:50 p.m.

Refreshments and Networking

2:50 p.m. to 3:10 p.m.

Breakout Sessions V

3:10 p.m. to 4:00 p.m.

Breakout Sessions VI

4:10 p.m. to 5:00 p.m.

Ping Pong Tournament Finals

5:30 p.m. to 6:30 p.m.

Hospitality Rooms

6:00 p.m. to 7:00 p.m.

Annual Conference Bash – Mystery Dinner Theatre

7:00 p.m. to 11:00 p.m.

## Saturday, July 21, 2007

Scavenger Hunt – Geocaching

7:00 a.m. to 8:00 a.m.

Breakfast Buffet

8:00 a.m. to 9:00 a.m.

Third General Session

9:00 a.m. to 10:45 a.m.

Closing Announcements and Door Prizes

10:45 a.m. to 11:00 a.m.

Conference Adjourns and Hotel Check-Out

11:00 a.m.

State of Arizona  
 Department of Education  
 School District Travel Expense Claim

**1** Phoenix Elementary School District - Budget & Finance **2**

Travel by: **3**  Common Carrier Transportation (Attach copy of ticket)  Personal Car License # \_\_\_\_\_  
 Other:  District Vehicle Vehicle # \_\_\_\_\_

For the period from **4** to **4**

Traveler: \_\_\_\_\_

The following expenditures to be itemized on a daily basis.

Date	Departed from:		Arrived at:		Private Vehicle Mileage		Subsistence			Trans- portation	Other Allowable Expenses	Amount Claimed	
	Place	Time	Place	Time	Odometer Reading	Mileage	Meals	Lodging or Per Diem					
<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>			
Accounting Code: <b>11</b>						Totals		Rate/mile		Amount Claimed		Grand Total	
Purpose of Travel: <b>12</b>						<b>6</b>							

I hereby certify that the travel and/or per diem recorded herein was accomplished in the performance of official duties; that the information given is true in all respects and that no claim against the district has been made for any part thereof, or paid from any other source of funding. **13**

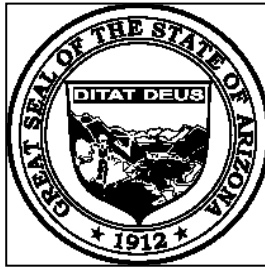
Signature of Traveler \_\_\_\_\_ Approval: \_\_\_\_\_ Date \_\_\_\_\_  
 Signature of Authorized Official \_\_\_\_\_ **14**

## TRAVEL EXPENSE CLAIM GUIDELINES

Items listed on the Travel Expense Claim are for reimbursable amounts. Reference Purchase Order# processed separately for payment of Registration, Lodging, Travel Agency, Airfare, etc.

Numbers listed below correspond to Travel Claim Form on previous page. Avoid reimbursement delays by completing all applicable fields. Attach required documentation and submit to Accounts Payable immediately upon return from conference.

1. District - Identify your assigned location (School or Department Name)
2. Traveler - Print your full name.
3. Travel - Select one and attach airfare or vehicle rental receipt.
4. Note the beginning and ending date of travel to determine applicable reimbursable items.
5. Individually list each travel day noting the departure/arrival time of day in appropriate column.
6. Personal vehicle use **must be pre-approved**. List beginning and ending odometer reading to confirm mileage request. Mileage will be paid at current ADE rate, gas is not reimbursable.
7. Meals will be reimbursed as listed on the State Reimbursement Rate Index. (See pages 36-37). You must attach a conference itinerary (See page 33) to identify the meals provided with the registration.
8. You must attach an **itemized** lodging receipt for reimbursement. Reference the Purchase Order number on your travel claim if lodging was paid directly to the hotel or included with your registration.
9. List means of transportation you are requesting for reimbursement. These may consist of a vehicle rental, taxi, bus, shuttle receipt related to conference/workshop.
10. List incidental expenses and attach receipts to identify the purpose and amount.
11. Funding code with approval from director/manager of funds.
12. List the name and location of the conference.
13. Sign and Date
14. Immediate Supervisor approval for reimbursement.



## USFR MEMORANDUM NO. 231

**TO:** School District Administrators; County School Superintendents

**FROM:** Magdalene D. Haggerty, Office of the Auditor General  
Vicki G. Salazar, Arizona Department of Education

**DATE:** January 28, 2008

**SUBJECT:** Reimbursement of Travel Expenses (Supersedes USFR Memorandum No. 226)

The Arizona Department of Administration (DOA) recently made several changes to the Travel Policy section of the Arizona Accounting Manual including adding when meal reimbursements are taxable and, effective **January 1, 2008**, increasing the travel distance threshold for lodging and meal reimbursements from 35 miles to 50 miles. The reimbursement rates effective **November 15, 2006**, for mileage, lodging, and meals and incidentals were not changed. A copy of the travel policy and reimbursement rates are available for download in Adobe Acrobat format (pdf) from DOA's Web site at [www.gao.state.az.us/travel](http://www.gao.state.az.us/travel).

### Mileage

In accordance with Arizona Revised Statutes (A.R.S.) §§15-342 and 3 8-623, districts must reimburse employees and board members for mileage at the standard rate established by DOA. The mileage reimbursement rate for privately owned motor vehicles is 44.5 cents per mile and the mileage reimbursement rate for privately owned aircraft is 99.5 cents per mile, based on the shortest air route from origin to destination. Landing and parking fees are reimbursable except at the location where the aircraft is normally based.

### Lodging, Meals and Incidentals

A.R.S. § 15-342(5) requires school district governing boards to prescribe procedures and amounts for reimbursing lodging and subsistence expenses incurred for district purposes. However, reimbursement must not exceed the maximum amounts established by the Director of DOA and approved by the Joint Legislative Budget Committee pursuant to A.R.S. §38-624(C). The lodging rates are exclusive of taxes; therefore, districts may reimburse employees for actual expenses up to the maximum lodging reimbursement amounts listed in DOA's reimbursement rates table plus any applicable taxes. If two employees share lodging while traveling, the reimbursement amount per person may not exceed the allowable single-room rate plus tax.

To be eligible for reimbursement, employees must be in authorized travel status and be at least 50 miles from their duty post and home. Lodging receipts must be itemized and include the name, address, and telephone number of the establishment; and travel claims must indicate the time and place travel begins and ends, odometer readings, and employee and authorized signatures.

Although the lodging reimbursement rate generally may not exceed the listed maximum, an exception may be made for conference lodging. DOA guidelines allow employees staying at a conference-designated hotel to be reimbursed at the conference-lodging rate. Conference-designated lodging includes lodging at the hotel at which the conference is being held or other hotels listed in the conference brochure. Accommodations at alternate hotels in the immediate vicinity of the conference may be considered as conference-designated lodging when no vacancies exist at the hotels listed in the conference brochure. However, reimbursement for lodging may not exceed the conference hotel's least expensive single-room rate plus tax. A copy of the conference brochure must be submitted with the travel claim to support the excess reimbursement.

To use DOA's reimbursement rates table, first locate the state to which the employee will travel. If the specific city is listed, use those lodging/meal rates. If the city is not listed, refer to the county in which the city is located and use the applicable rates. If the county is not listed, use the following default rates:

Lodging                      \$60.00  
 Meals & Incidentals \$34.00

Meal reimbursements include the actual amount spent for a meal, not to exceed the maximum meal reimbursement amounts. When necessary, the meal and incidental expense rate should be allocated between meals as follows:

Breakfast	\$ 7.00	\$ 8.00	\$ 9.00	\$ 10.00	\$ 11.00	\$ 12.00
Lunch	\$ 10.00	\$ 11.00	\$ 13.00	\$ 14.00	\$ 16.00	\$ 17.00
Dinner	\$ 17.00	\$ 20.00	\$ 22.00	\$ 25.00	\$ 27.00	\$ 30.00
Total Daily Rate	\$ 34.00	\$ 39.00	\$ 44.00	\$ 49.00	\$ 54.00	\$ 59.00

To obtain the lodging and meal reimbursement rates for Alaska, Hawaii, and out-of-country locations, contact the General Accounting Office of DOA at (602) 542-1750, or download the rates at [perdiem.hqda.pentagon.mil/perdiem/perdiemrates.html](http://perdiem.hqda.pentagon.mil/perdiem/perdiemrates.html). If using this method, print a copy to include with the travel claim as support for the rate used. The meal and incidental expense rate quoted by DOA should be allocated between meals as follows: 20 percent for breakfast, 25 percent for lunch, and 55 percent for dinner.

A meal reimbursement cannot be claimed when substantial meals are provided at no expense to the employee at a state institution, on an airplane, included in conference registration fees, or provided on a complimentary basis by the facility where the employee is lodged. A substantial meal is one that contains a serving of protein in the form of meat, poultry, fish, seafood, or eggs.

The Internal Revenue Service (IRS) requires employees to be traveling "away from home" in order to exclude reimbursements for meals from their income. The phrase "away from home" means to require someone to travel overnight, or long enough to require substantial "sleep or rest" (further defined by IRS regulations). As a result, all meal reimbursements for travel with no overnight stay must be reported as a taxable employee benefit. For travel with an overnight stay, meal reimbursements for the day of and the day after the actual overnight stay should be excluded from income.

If you have questions or need assistance, please call the Office of the Auditor General, Accounting Services Division at (602) 553-0333, or the Arizona Department of Education, School Finance Operations Unit at (602) 542-5695.

**TRAVEL CHECKLIST**

<b>DATE</b>	<b>PRE-TRIP</b>
_____	Submit Request For Leave Form and obtain supervisor approval.
_____	Obtain allowable per diem, lodging and conference costs.
_____	Approval to attend conference obtained. _____ Board Agenda Out of State Approval, Reference Agenda Item #
_____	Purchase Order(s) submitted to Business Services with conference brochure.
_____	Airline reservation completed. _____ Confirmation obtained
_____	Hotel reservation completed. _____ Confirmation obtained
_____	Conference reservation completed. _____ Confirmation obtained

<b>DATE</b>	<b>POST TRIP</b>
_____	Complete travel claim immediately following travel and attach receipts.
_____	Verify Funding Source and Acquire Supervisor Approval.
_____	Submit signed travel claim to Business Services with Purchase Order # reference
_____	Reimbursement Received.

Reference: Governing Policy D-3150 DKC  
USFR Section VI-I Travel

## FMLA

Employees are entitled up to 12 weeks of *unpaid* leave. Accrued sick or vacation leave may apply. Submit an FMLA Form noting your intentions and anticipated leave. Include FMLA medical verification forms with your request.

Signatures are required from the immediate supervisor, Human Resources and Payroll Department to expedite the process.

**A Doctor's release is required prior to returning to work. The release must be reviewed and approved by Administration before returning to work.**

Leave must be documented and submitted to Business Services by site Time America Editor within the applicable pay period.

## EMPLOYEE INFORMATION/ STATUS CHANGE

Submit dates of anticipated termination, resignation, marital status changes and/or address relocation to Human Resources to update your employee data.

Direct Deposit - Any changes to your banking information (closing an account) must be reported immediately to Payroll. Records must be updated within the timeline required to process payroll.

**NOTE:**

Direct Deposits will automatically be suspended for the following reasons:

- ✓ Garnishments
- ✓ Final pay
- ✓ Termination
- ✓ Resignation
- ✓ Leave of Absence

# HOW TO SUBMIT TIME CARDS TO PAYROLL

The Time America Editor for each site is primarily responsible for printing and submitting an accurate Summary Payroll Report (sample on page 41) for non-exempt classified employees.

## **STEPS:**

1. Print the Summary Payroll Report in Time America (Refer to sample on page 41)
2. Print Each Employee Time Card report to coincide with the Summary Payroll Report (Page 42)
3. Check each employee record in Time America to verify all contracted hours have been worked and any Leave Types have been entered if applicable. Employee signature is required after they have confirm time listed on the Employee Time Card. Adjustments should be made accordingly.
4. List extra hours on the Employee Time Card that exceeds the contracted hours. Identify the applicable Budget Codes and Hourly rate of pay for all additional hours. (Page 42)  
Example ***xxx.xxx.xxxx.xxxx.xxx.xxxx 6 hrs @ \$8.00/ hr***

**NOTE:** Please be aware that Auditors randomly select and test records that require an original employee signature. If original signature is unavailable due to absence of an employee, indicate reason on the signature line.

5. Complete steps 1 thru 4 and reprint the Summary Payroll Report (page 41) and Employee Time Card Report (page 42) to check for accuracy.

***Failure to include required Supervisor signature and Budget Code(s) on the Time Card for extra hours may delay processing of additional hours until following pay period.***

6. Submit to Payroll Department per schedule provided by Payroll Supervisor. Cutoff is Monday and the "Time America" system will be locked down to avoid further adjustments. Contact the Payroll Supervisor if additional changes are necessary.

It is **HIGHLY recommended** that you keep a copy of the Time Records for your school files. Discrepancies can be reviewed at the school/site level and adjustments submitted will be reviewed by Payroll department and processed on the next scheduled pay period.

**Classified:** Must use the Phone System at all times to track hours worked. "Swipers Swipe"

**Certified:** Must use an ETR to log extra Hours worked. Exception may exist if Director/Supervisor requires swipes for certain programs.



## Summary Payroll

Name (S) denotes a Salaried Employee	Employee Number	SSN	Pay Rate	Regular	Overtime	Double Overtime	Total Hours	Total Earnings
	AL10751		\$0.00	35h 45m	0h 00m	0h 00m	35h 45m	\$0.00
	BR75487		\$0.00	79h 50m	0h 00m	0h 00m	79h 50m	\$0.00
	CA56910		\$0.00	80h 00m	0h 00m	0h 00m	80h 00m	\$0.00
	ES55620		\$0.00	69h 33m	0h 00m	0h 00m	69h 33m	\$0.00
	FL85411		\$0.00	44h 00m	0h 00m	0h 00m	44h 00m	\$0.00
	GO36280		\$0.00	55h 57m	0h 00m	0h 00m	55h 57m	\$0.00
	HE98909		\$0.00	80h 00m	0h 00m	0h 00m	80h 00m	\$0.00
	LA03126		\$0.00	32h 00m	0h 00m	0h 00m	32h 00m	\$0.00
	LA27014		\$0.00	70h 10m	0h 00m	0h 00m	70h 10m	\$0.00
	LE31393		\$0.00	79h 57m	0h 00m	0h 00m	79h 57m	\$0.00
	LE96045		\$0.00	79h 51m	0h 00m	0h 00m	79h 51m	\$0.00
	ME72306		\$0.00	46h 42m	0h 00m	0h 00m	46h 42m	\$0.00
	RI54562		\$0.00	20h 00m	0h 00m	0h 00m	20h 00m	\$0.00
	SI63418		\$0.00	53h 34m	0h 00m	0h 00m	53h 34m	\$0.00
	WI24924		\$0.00	32h 00m	0h 00m	0h 00m	32h 00m	\$0.00
<b>Totals</b>	<b>Employees: 15</b>			<b>859h 19m</b>	<b>0h 00m</b>	<b>0h 00m</b>	<b>859h 19m</b>	<b>\$0.00</b>

Verify hours listed in column labeled "Regular" and compare with actual contracted hours. Edit hours to agree with contracted hours noting any discrepancies. Total hours must agree with contracted hours using sick, vacation and/or dock as applicable and legal use of time.

Additional and overtime must be pre-approved and coded accordingly.

Each employee listed above must have a corresponding Employee Time Card with specific notes of variances by listing funding sources and/or additional codes. Director/Supervisor approval signatures are required to include in current payroll pay period.

List rate of pay with breakdown of hours worked and the applicable code for all additional items.

FREP

Note Field on Employee Time Card may be used to identify time worked and applicable Budget Code for specific activity.

RECEIVED  
JUN 17 2007  
PAYROLL

Phoenix Elementary School District  
1817 N 7th Street  
Phoenix, AZ 85006

### Employee Time Cards with Notes

As of Monday, June 18, 2007  
Employee# AG32577  
06/09/2007 - 06/22/2007

Employee Number		Name						Total			
AG32577		[REDACTED]						Paid	Unpaid		
Date	Day	Action	Start	Start Note	Stop	Stop Note					
06/09/2007	Sat	Work	4:55 AM	Rental Clean Up - ALEA	10:55 AM	515.100.2620.6153.110.000C	6h 00m				
		Lunch	10:55 AM	515.100.2620.6153.110.000C	11:25 AM	Rental - Grand Canyon State		0h 30m			
06/11/2007	Mon	Work	4:56 AM		10:56 AM		6h 00m				
		Lunch	10:56 AM		11:26 AM	-		0h 30m			
06/12/2007	Tue	Work	4:55 AM		10:55 AM		6h 00m				
		Lunch	10:55 AM		11:25 AM			0h 30m			
06/13/2007	Wed	Work	5:00 AM	Entered by Sup. Clocks Down	11:00 AM		6h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
06/14/2007	Thu	Work	5:03 AM		11:03 AM		6h 00m				
		Lunch	11:03 AM		11:33 AM			0h 30m			
06/15/2007	Fri	Work	4:58 AM		10:58 AM		6h 00m				
		Lunch	10:58 AM		11:28 AM			0h 30m			
06/16/2007	Sat	Work	4:55 AM	Courtyard	10:55 AM	515.100.2620.6153.110.000C	6h 00m				
		Lunch	10:55 AM	515.100.2620.6153.110.000C	11:25 AM			0h 30m			
06/18/2007	Mon	Work	5:00 AM	Entered by Sup.	11:00 AM		6h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
06/19/2007	Tue	Work	5:00 AM	Entered by Sup.	11:00 AM	Last Pay Of Fiscal Year	2h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
06/20/2007	Wed	Work	5:00 AM	Entered by Sup.	11:00 AM	Last Pay Of Fiscal Year	2h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
06/21/2007	Thu	Work	5:00 AM	Entered by Sup.	11:00 AM	Last Pay Of Fiscal Year	2h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
06/22/2007	Fri	Work	5:00 AM	Entered by Sup.	11:00 AM	Last Pay Of Fiscal Year	2h 00m				
		Lunch	11:00 AM		11:30 AM			0h 30m			
		Work	2:00 PM	Grand Canyon State Games	8:00 PM		6h 00m				
		Lunch	8:00 PM		8:30 PM			0h 30m			
		Work	8:30 PM		10:00 PM	515.100.2620.6153.110.000C	1h 30m				
<b>Totals</b>							Reg	OT1	OT2	Paid	Unpaid
							80h 00m	25h 0h 00m	58m	105h 58m	6h 30m

25 hours 58 minutes (over time)  
@ \$18.78 per hour  
515.100.2620.6153.110.0000.000

26  
23  
49

D Ward

\$920<sup>07</sup> 22

Utilize available space to list budget code, rate of pay and employee signature confirming information provided.

## STUDENT ACTIVITIES

Student Activities A.R.S §15-1121. All monies raised with the approval of the governing board of a school district by the efforts of students in pursuance of or in connection with all activities of student organizations, clubs, school plays or other student entertainment other than funds specified in §§15-1125 and 15-1126 are student activities monies.

Student Activities monies are derived from a variety of sources including the following:

1. Dues
2. Concessions
3. Interest
4. Ticket Sales
5. Fund raising events approved by the governing board
6. Class or student pictures (discretion of the governing board)
7. Gift (do not include gifts to the district)
8. Publications
9. Salvage Drives

- Monies should be expended in a manner beneficial to those students currently in school. Students must actively participate in the management of funds.
- Disbursement of monies derived by the efforts of a specific student club must be approved by same group. Any monies generated by the student body, as a whole should be administered by the student council, and may be expended for reasonable and necessary expenses under the supervision and guidance of the governing board.
- The student council and each student club should have a certified District employee as their sponsor. Sponsor is to oversee the activities and guide students thru the process.
- Each club is required to prepare minutes of scheduled meetings. Approval to make any disbursements should be documented in the minutes. Club sponsor should keep copies of minutes.

Student Activities is required to follow all state statutes, the Uniform System of Financial Records (USFR) and district requirements.

**Purchase Orders are required for all purchases.** Unauthorized purchases will not be reimbursed. Refer to Purchasing/Accounts Payable section in this handbook.

**Please refer to the Student Activities Club Sponsor Handbook for further guidance.**

## **CASH HANDLING**

Cash includes currency on hand, such as petty cash funds and cash receipts not yet deposited; negotiable instruments, such as drafts, checks, warrants, and money orders; and balances on deposit with financial institutions such as commercial banks and county treasurers.

Cash received directly by school districts may include tuition and fees for classes and community school activities, gifts and donations, and proceeds from the sale or lease of district property. Cash is also generated through sales of goods and services by food service operations, auxiliary operations, and student activities.

Because of the relatively high risk associated with transactions involving cash, districts should establish and maintain effective policies and procedures to safeguard cash, prevent loss or misuse, provide prompt and intact depositing, and ensure accurate recording. Effective internal control not only helps safeguard monies, but can protect employees involved in handling those monies from accusations of misuse.

Internal control should be tailored to each district's specific needs. The recommended controls in this section are provided as examples of sound financial and administrative practices that can be used in either automated or manual systems to ensure that evidence of review, verification, and approval is maintained. Other controls may be used if they provide at least the same level of internal control. See §IX, Information Technology, for information regarding general and application controls for automated systems.

### **POLICIES**

The following policies should be implemented to comply with statutory requirements and provide effective internal control over cash (checks, warrants, drafts, money orders, currency, etc.):

1. Cash-handling and recordkeeping functions should be separated among employees to safeguard cash.
2. Cash received by a district should be promptly recorded and accurately classified in accordance with USFR §III, Chart of Accounts.
3. Employees handling significant amounts of cash should be adequately bonded.
4. Evidence of receipt should be prepared for each cash payment received. For example, sequentially numbered transactions generated by a computer system or cash register or prenumbered and numerically controlled handwritten cash receipt forms may be used.
5. In all locations where cash is received, it should be immediately safeguarded in a locked cash drawer or cash register. Cash not being deposited the same day as received should be secured in a safe or locked cabinet while awaiting deposit. Access to cash should be limited to only those employees who require access.
6. All district monies on deposit with financial institutions must be covered by insurance or collateralization agreements.
7. Checks, warrants, drafts, and money orders should be restrictively endorsed "for deposit only" to the credit of the district immediately upon receipt.
8. Cash received should be deposited intact daily, when significant, or at least weekly. See USFR §VI-F, Revenues, for detailed deposit procedures.  
(See Cash Collection Report on page 45 to submit with your deposit to District Office)



**Phoenix Elem. School District**  
**CASH COLLECTION REPORT**  
 School Office Use

Date \_\_\_\_\_

School \_\_\_\_\_

Account Name \_\_\_\_\_

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

<u>CASH</u>			<u>CHECKS</u>		
Denomination			Check No.	Amount	
_____	X	\$100.00 = _____	_____	=	_____
_____	X	\$50.00 = _____	_____	=	_____
_____	X	\$20.00 = _____	_____	=	_____
_____	X	\$10.00 = _____	_____	=	_____
_____	X	\$5.00 = _____	_____	=	_____
_____	X	\$2.00 = _____	_____	=	_____
_____	X	\$1.00 = _____	_____	=	_____
 <u>COIN</u>			_____	=	_____
_____	X	\$1.00 = _____	_____	=	_____
_____	X	\$0.50 = _____	_____	=	_____
_____	X	\$0.25 = _____	_____	=	_____
_____	X	\$0.10 = _____	_____	=	_____
_____	X	\$0.05 = _____	_____	=	_____
_____	X	\$0.01 = _____	_____	=	_____

Cash \$ \_\_\_\_\_

\$ \_\_\_\_\_

Checks \$ \_\_\_\_\_



**Total Deposit** \$ \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

<b><u>District Office use only</u></b>
_____ Verified by (Signature)
_____ Date

# Arizona State Legislature

## 35-301. Duties and liabilities of custodian of public monies; violations; classification

A public officer or other person, including justices of the peace and constables, charged with the receipt, safekeeping, transfer or disbursement of public money is guilty of a class 4 felony who:

1. Without authority of law, appropriates it, or any portion thereof, to his own use, or to the use of another.
2. Knowingly loans it, or any portion thereof.
3. Knowingly fails to keep it in his possession until disbursed or paid out by authority of law.
4. Without authority of law knowingly deposits it, or any portion thereof, in a bank, or with a banker or other person, except on special deposit for safekeeping.
5. Knowingly keeps a false account, or makes a false entry or erasure in an account of, or relating to it.
6. Alters, falsifies, conceals, destroys or obliterates such an account with an intent to defraud or deceive.
7. Knowingly refuses or omits to pay over, on demand, public monies in his hands, upon presentation of a draft, order or warrant drawn upon such monies by competent authority.
8. Knowingly omits or refuses to transfer the money when a transfer is required by law.
9. Knowingly transfers the money when not authorized or directed by law.
10. Knowingly omits or refuses to pay over to an officer or person authorized by law to receive it, any money received by him when a duty is imposed by law to pay over the money.

## COMMUNITY USE OF FACILITIES

District-owned facilities may be made available for public use pursuant to Arizona Revised Statutes §15-1105.

Policy governs the use of District facilities by persons or groups on a space available basis. The buildings and properties of the District shall be available for community use under conditions permitted and prescribed by law and in accordance with the adopted policies of the Governing Board.

The use of District facilities and property is divided into four (4) categories to determine the applicable fees. The persons or entities using the District facilities and property will be charged for such use as outlined in policy. The Board reserves the right to deny the use of buildings to any group that does not exercise proper care of buildings and observe all other regulations. In addition, the District reserves the right to waive partial or all fees on a case by case basis. Regular school activities shall always be given first preference for use of school facilities.

Arrangements for the use of school facilities shall be made through Business Services office in consultation with the building administrator. The party representing the organization will be required to sign an agreement for the use of the building. Prior to the use of any District facility or property, the District will provide the user with a schedule of costs to be reimbursed in connection with the use of the District facility or property. All *reasonable use fees* shall be paid to the District prior to use of the facility if single use events, or within five (5) business days following invoice for continued use of the District facility or property.

Contact Business Services at (602) 257-3790 for further assistance.

Reference: Governing Policy K-1650.1 KF

LEGAL REF.: A.R.S. [12-820.07](#)  
[15-511](#)  
[15-1105](#)  
[15-1141](#) to [15-1143](#)  
[16-411](#)

CROSS REF.: [EDC](#) - Authorized Use of School-Owned Materials and Equipment

## EXTRACURRICULAR ACTIVITY (ECA) TAX CREDIT

An individual may claim a nonrefundable tax credit for making cash contributions or for certain fees paid to a public school located in Arizona for the support of *extracurricular activities* or *character education* programs. The credit is equal to the amount of fees paid or cash contributions, not to exceed \$400 for married filing joint filers and \$200 for all other filing statuses.

### **What is a *character education* program?**

A character education program is a program defined in A.R.S. § 15-719. Under this statute, each district may develop its own course of study for each grade. At a minimum, the character education program must include instruction in the definition and application of at least six of the following character traits: truthfulness, responsibility, compassion, diligence, sincerity, trustworthiness, respect, attentiveness, obedience, orderliness, forgiveness and virtue.

### **What are *extracurricular activities*?**

Extracurricular activities are school sponsored optional activities that require enrolled students to pay a fee in order to participate. The activities must supplement the school's education program. 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 recreational, amusement or tourist activities. See rubric on page 4 to assist schools in determining if an extracurricular activity is tax credit eligible.

### **Can a school reclassify unspent contributions that were previously designated for a specific purpose?**

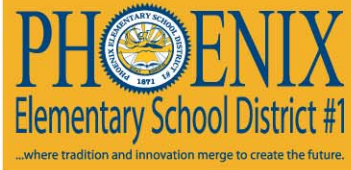
Unspent ECA contributions at the end of the fiscal year that were previously designated for a specific extracurricular activity or character education program, such as the school band, can be reclassified to undesignated contributions in the following fiscal year but only if 1) that specific purpose or program has been discontinued or 2) the specific purpose or program has not been used for two consecutive fiscal years. In the following fiscal year, those contributions would be considered undesignated and the school's site council would determine how the contributions are used. See A.R.S. § 43-1089.01(E) as amended by HB 2301 (Laws 2011, Chapter 195).

The extracurricular tax form can be found on the school website at [phxschools.org](http://phxschools.org).



# ARIZONA'S EDUCATIONAL TAX CREDIT

Arizona state law enables you to receive a tax credit of up to \$200 (\$400 if married filing jointly) when you make a donation to a public school. These credits are available to individuals filing Arizona state returns.



## SUPPORT YOUR NEIGHBORHOOD SCHOOL IN PHOENIX ELEMENTARY SCHOOL DISTRICT #1

Your Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Address: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_

Amount of Tax Credit: Please circle or indicate another amount. \$400 \$200 \$150 Other \_\_\_\_\_

Please check here if you would like the district to select the school or program to receive the donation.

Or, Please name the school or extra-curricular activity you would like to receive your donation:

(i.e. art, band, athletics, after school programs etc.)

Please make your check payable to Phoenix Elementary School District #1 and mail it to Phoenix Elementary School District #1, Attention: Tax Credit, 1817 North 7th Street, Phoenix AZ 85006 along with this form. It must be postmarked by December 31st of the tax year.

## US MAILING PROCESS

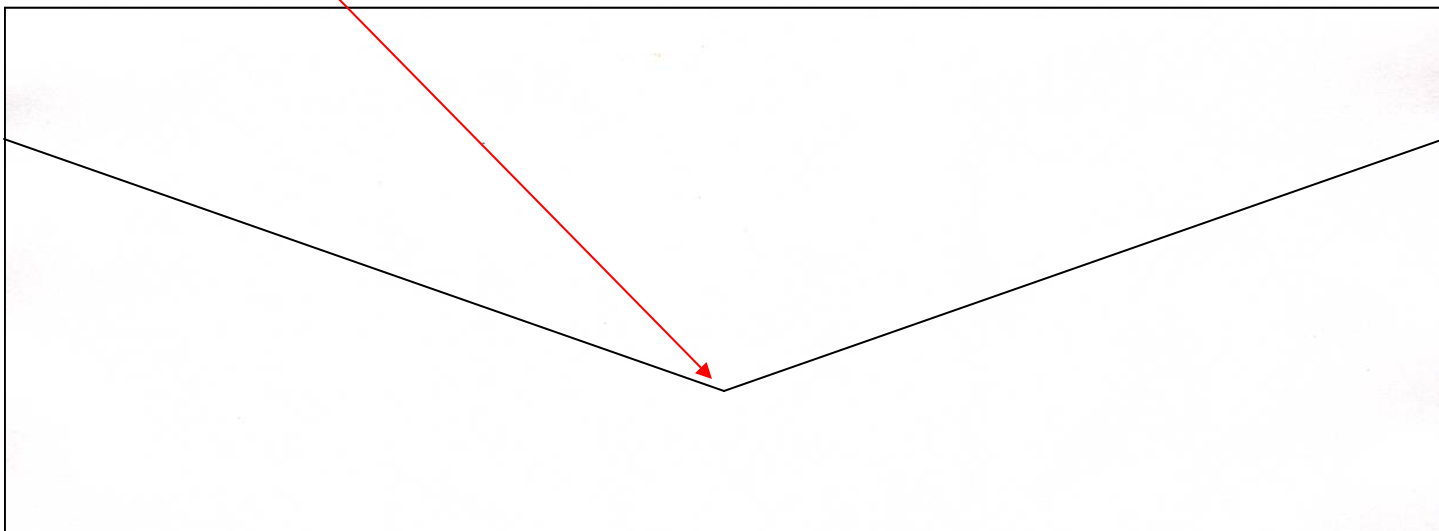


PHOENIX ELEMENTARY SCHOOL  
DISTRICT NO. 1  
1817 North Seventh Street  
Phoenix, Arizona 85006-2152

**School/ Site or individual Name**

John Doe  
1234 Anywhere St.  
Somewhere, AZ 85000

1. Please list **School/ Site or individual Name** on all envelopes for applicable coding. This will eliminate the need to open the items to identify sender if/when mail is returned by the Postal Service.
2. **Close and Seal all envelopes** to avoid jammed items in the postage meter.



Bulk Mail — discounted postage fee applies and is intended for large mailings (newsletters, handbooks, flyers, bulletins, etc. Minimum quantity for standard mail is 200 items or 50 lbs. and minimum 500 items for first class mail)

Plan accordingly to allow processing time as it must be presorted/batched by zip code and delivered to the main post office.

Please provide advance notice of such mailings to Business Services Department to schedule a driver to drop off mail at the main post office location.

Stapled or taped Tri-fold mailings are not allowed and must be enclosed in an envelope.

Notify Business Services regarding time sensitive mail with deadlines that require priority service. Refer to items 1 and 2 above.

See [www.usps.com/Online](http://www.usps.com/Online) for additional information.

### **Banking**

No entity within the district is allowed to open a separate checking account. All monies must be deposited directly to Business Services accompanied with supporting documentation listing the following:

Source of Donation or Collections of Funds  
Intended Purpose  
Amount of Deposit or Value of Donated Items

Use Cash Collection Report

### **Inter-Office Mail**

Not to be used to send checks and cash to District Office. Deposits must be delivered in person to Business Services as soon as possible.

Time sensitive material may require personal delivery to destination site.

Not to be used for Bulk Mail (see page 52). Discounted postage fees are available for large mailings. Call Business Services for assistance.

Please be advised that Inter-office mail is not delivered directly to intended site. Inter-office mail is first routed to the warehouse requiring additional time (up to 3 days) for sorting and final delivery/pickup at destination site.

### **Petty Cash Accounts**

Petty cash accounts are not allowed. All purchases require a purchase order. Refer to page 3.

Monies collected cannot be used for purchases. All monies collected must be submitted intact. See Banking above.

### **Work Orders**

All services provided must be documented. Your assistance is greatly appreciated in using the online request method via email to the following:

MIS Support      HelpDesk@phxschools.org

Your request is assigned a work order # and services rendered are documented with same reference #.