

Phoenix Union High School District Student Activities Basic Accounts

525 Auxiliary Fund	526 Extracurricular tax	535 (was 540) Student Based Enterprise	850 Student Activities
<p><u>General Legal Description:</u> This fund accounts for revenues and expenditures arising from bookstore operations, athletic operations, and miscellaneous district-related operations. Revenues may include the sale or rental of books, supplies and materials; course fees; fees for optional, noncredit, educational, or recreational activities; deposits for use of district supplies; athletic gate receipts and concession sales; and other miscellaneous receipts.</p> <p><u>General Guideline for Use:</u> * Deposits should include: class fees, fees paid for trips or items, athletic gate receipts, miscellaneous, and concession sales(only if not ran by club) * Expenditures can include: Supply items needed for the class, items/trips a fee was charged for, and other miscellaneous items.</p>	<p><u>General Legal Description:</u> This fund is used to account for revenues and expenditures of monies collected in support of extracurricular activities to be taken as a tax credit by the taxpayer in accordance with A.R.S. §43-1089.01. Amounts in this fund should be spent on the activities for which they are collected. Detailed records must be kept to ensure that tax credit monies are used for allowable expenditures and in support of both the school and purpose designated by the taxpayer.</p> <p><u>General Guideline for Use:</u> * Deposits in this account include: Extracurricular tax fee charged to student for club or sport, donations made for tax credit purposes. * Expenditures are items or events that will directly impact the student and will enhance their learning/development.</p>	<p><u>General Legal Description:</u> This fund group is used to record the revenues and expenditures relating to the production and subsequent sale of items produced in an instruction program by vocational and technical education pupils.</p> <p><u>General Guideline for Use:</u> * Deposits in this account include all revenue generated by your SBE. <u>No student fees of any type should be put into this account.</u> * Expenditures from this account should be for the operation of the SBE. This can be used for most operating expenses with the exception of payroll. If there is a payroll expense, you will need to transfer those funds to the Auxiliary account.</p>	<p><u>General Legal Description:</u> This fund is used to account for all monies raised with the approval of the Governing Board by the effort of students in pursuance of or in connection with all activities of student organizations, clubs, school plays, or other student entertainment other than Auxiliary Operations fund monies.</p> <p><u>General Guideline for Use:</u> * Deposits in this account can include: revenue generated from fundraisers, club fees charged for trips being paid from the club, donations to club other than tax donations, and all other miscellaneous revenue generated by non-SBE student activities. * Expenditures: <u>This is student money.</u> All expenditures must be decided on by the students at a meeting and meeting minutes must be taken, must have student signatures, and they must be submitted with the requisition.</p>

Please note these are only base guidelines for the most used student activity accounts. If you need assistance on a specific item, please reach out to your bookstore manager or student activities at CES.