

Student Activity Funds Procedures Manual



2011-2012

**Prepared by
Accounting Department**

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1 **Introduction**

This manual was written to provide a set of standardized accounting procedures for the administration of Student Activity and Campus Accounts in all elementary and secondary schools in the United Independent School District (the District). Principals, bookkeepers and other employees involved in the handling of these funds should become knowledgeable of the instructions prescribed in this manual.

The principals, teachers, and clerical staff are placed in a position of trust by parents and students when funds are placed in their care. Adequate measures to control these funds will assure parents and students that the funds are handled properly.

Student Activity and Campus Activity Funds may not be used to circumvent the controls outlined in the “Financial Operating Guidelines of the District’s Division of Finance”. Purchases must comply with the District’s purchasing procedures and relevant statutes.

This manual replaces all prior publications regulating the administration of student activity funds including all earlier editions of the manual itself.

Student Activity Funds (SAF)

Student Activity Funds (SAF) consists of money that is received and held by the school as trustee. Individual student groups raise these funds and their disbursement is controlled by that group as long as the decisions regarding the use of funds do not conflict with Board policy and/or legal regulations or restrictions. Student activity funds are accounted for by the district as agency funds in compliance with the TEA *Financial Accountability System Resource Guide*. The basic purpose for the collecting or raising and expending of activity funds must be for the direct benefit of the students or for the general benefit of the school. Within this scope, funds are to be used to finance activities that supplement the educational curriculum of the District. Fund raising activities shall in general contribute to the educational experience of pupils and shall not conflict with the instructional program.

Student activity money shall be expended to benefit a bona fide student group that contributed to its accumulation. Fundraising activities should not be for the individual benefit of a student based on sales, but should be equally distributed to the students holding the fundraiser. A bona fide student group is one that has been properly approved by the campus principal and consists of elected student officers, a faculty sponsor, and conduct business for a purpose. A roster of newly elected officers is to be furnished to the principal and the campus bookkeeper before conducting any type of activity. A club that does not elect officers nor conduct activity within the current school year will be considered inactive and any remaining balance will be transferred to the appropriate administrative account CFD (Local). In addition, clubs that do not have a slate of approved officers will not be considered a bona fide student group and will be recognized as a Campus Activity Fund (CAF) account and must adhere to State and Board Policy, District Regulations, and subject to purchasing & bid laws.

Funds derived from the student body as a whole shall be expended in a manner benefiting all students. The management of student activity funds shall be in accordance with sound business practices, including established budgetary and accounting procedures.

Club Accounts

The term **club account** is used in this manual to indicate separate accounts within either the Student Activity or Campus Account. Club accounts are used to account separately for money belonging to individual student groups in the Student Activity Account or money that is designated for specific purposes in the Campus Account. It is important to maintain club accounts because money held for groups of students or for any specified purpose must be spent to benefit that same student group or for that intended purpose. Funds held in the various club accounts may not be commingled. If one club account is allowed to become overdrawn, it is, in effect, borrowing money from the other club account. Each student group will have a club account within the Student Activity Account. In addition, there should be a least one administrative account that is used for the benefit of the student body as a whole. This account will be used for receipts and expenditures that benefit students but cannot be identified with any individual student group. Examples of these transactions are interest paid on the account, bank service charges, and the expense of purchasing checks for the operation of all club accounts.

Campus Activity Funds (CAF)

Campus Activity Funds contain funds raised at a particular campus which are managed by the principal or other campus administrators. These funds are accounted for as Campus Funds as stipulated by the *Financial Accountability Resource Guide*. Campus accounts must be spent to promote the general welfare of the school and the educational development of students. Principals may use these funds to supplement their budgeted district funds. Campus funds should not be spent to benefit any individual or non-student group.

The following is a quick reference guide of the appropriate uses and prohibited expenditures from district funds. The list is not all-inclusive, but can serve as a guideline. Any questionable items should be verified through your Student Activity Funds Bookkeeper, the Activity Funds Accountant, or the Internal Audit Department.

Faculty Accounts

Money contributed or generated by a school faculty **may not** be held in the Campus Account. Faculty groups must maintain separate accountability of these funds and may not use the employer identification number (tax I.D. number) of the district.

CAMPUS FUND EXPENDITURES
Quick Reference Guide for
CAMPUS ACTIVITY FUNDS (CAF) and STUDENT ACTIVITY FUNDS (SAF)

	Description	CAF Admin	CAF	SAF
1	Supplies, Materials and Equipment			
a	to be used by student members of the group	Yes	Yes	Yes
b	to be used by campus staff and faculty	Yes	No	No
c	Supplemental classroom instructional needs and general office supplies, including school furnishings and equipment which will benefit the general student body	Yes	Yes	No
2	Memberships and Fees			
a	Entry fees & other expenses associated with competitions & meetings once all possible resources have been considered	Yes	Yes	Yes
b	Organization, institutional, and individual memberships benefiting the district, campus or group of students. However, if an individual membership is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity	Yes	Yes	Yes
c	Payment of an individual's organization dues or fees that <u>do not</u> provide a direct benefit to the district, campus or to a group of students including the payment of professional liability insurance	No	No	No
d	Check printing fees and bank service charges	Yes	No	No
e	The payment of advertisements in publications other than those circulated at the District's campuses (i.e., Golden Apple Award). The advertisement should state "paid from"	Yes	No	No
f	Other reasonable expenditures approved by student membership of the group	No	No	Yes
3	Travel			
a	Travel meals consumed by the student members & their adult sponsors (travel disbursements must be documented by a UISD travel & settlement voucher)	Yes	Yes	Yes
b	Educational field trips, meals, and other activities planned for the benefit of students as recognition for accomplishments. The travel expenditures for faculty/staff who must accompany students on a trip are also acceptable provided that expenditures do not exceed the reimbursable limits established by the District's travel policies	Yes	Yes	Yes
c	Payment of travel expenses for spouse, children, or other non-employees	No	No	No
d	Payment of district mileage to school employees who already receive a monthly travel allowance	No	No	No
e	District approved conference attendance and travel costs for employees on school business, subject to travel allowances as established by the District	Yes	No	Yes
f	In-district mileage reimbursement for faculty/staff members on school business at the current district rate per mile provided a travel log is kept and attached to the Check Request as documentation	Yes	No	No
g	Traffic citations, parking or toll charges, auto repairs	No	No	No

	Description	CAF Admin	CAF	SAF
4	Scholarships			
a	Scholarships from left-over funds (refer to page 11 for Scholarship Procedures)	No	No	Yes
b	Fundraising for scholarships	No	No	No
5	Awards, Incentives, and Gifts			
a	Expenditures related to appreciation and recognition ceremonies of the student members	Yes	Yes	Yes
b	Awards such as plaques, paperweights, certificates, school apparel that does not exceed \$10 per calendar year in accordance to IRS, in recognition of students, staff, or volunteers for service to the school District	Yes	Yes	Yes
c	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation or gift	No	No	No
d	Appreciation and fund raising dinner tickets	No	No	No
e	Gift cards for students should not exceed \$100 dollars per student (i.e. top sellers)	Yes	Yes	Yes
f	Gift cards, gift certificates, or the like for District employees	No	No	No
g	Purchase of any gift for any person or organization; this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts (Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution)	No	No	No
h	Extravagant or high-priced awards such as watches or other jewelry	No	No	No
i	Extra compensation or bonuses to employees whether it be in the form of cash or gifts	No	No	No
j	Parties for staff, including food, decorations, and favors	No	No	No
k	Disbursement of left over funds returned to students in the form of monetary incentives (i.e. debit cards, gift cards, or cash)	No	No	No
6	Flowers			
a	Not to exceed \$75.00 for death of campus <i>student</i>	Yes	Yes	Yes
b	Not to exceed \$75.00 for death of a campus <i>employee</i> and immediate family (immediate family as in DEC local policy)	Yes	No	No
c	Flower arrangement that exceeds \$75.00 in which cost will be divided amongst more than one account	No	No	No
d	For illness or leave of absence, including maternity	No	No	No
e	Flowers including but not limited to corsages/boutonnieres for District approved profession appreciation	No	No	Yes
7	Meetings and Meals			
a	Abuse of number of appreciation meals furnished to staff	No	No	No
b	Meals or expenses relating to a Parent Teacher Association or Organization	No	No	No
c	Daily coffee and other drinks for the faculty and staff	No	No	No
d	Parent/student functions such as Open House, Parent Night, & Graduation. Refreshments & snacks for meetings where the school serves as host for related activities for students, staff, & patrons. The expenditure from these functions requires an agenda and sign-in sheet.	Yes	No	No

	Description	CAF Admin	CAF	SAF
7	Meetings and Meals (Continued)			
f	Refreshments for student recognition events such as Student of the Month, Head of the Class or the like (maximum of two family members per student, one administrator and designated student(s))	Yes	No	No
g	Reimbursement for luncheons or dinners while attending civic organization's meetings to officially represent the school district or campus	No	No	No
h	Gratuity not to exceed 18% and should be listed on receipt (allowed only when there is student participation)	No	No (1)	Yes
i	Gratuity not to exceed 18% and should be listed on receipt	No	No	No
j	Refreshments and snacks for teacher in-service and staff development. An Agenda must be provided for staff development	No	No	No
k	Business meals for staff – for reasonable cost comparisons, the per diem amounts are at the current district rates. Appropriate documentation indicating who was at the meeting (sign-in sheet) and what was discussed (agenda) is required by IRS	No	No	No
l	Appreciation meals furnished to employees who exceed the reasonable limitations noted	No	No	No
8	Donations and Loans			
a	Loans/donations between clubs	Yes	No	No
b	Transferring of funds to collect for administrative/staff events	No	No	No
c	Loans to employees, parents or students for any reason	No	No	No
d	Payment of an individual's personal bills	No	No	No
9	Campus Beautification			
a	Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Yes	Yes	Yes
b	Structural additions or improvements to the campus unless properly authorized by the facilities department	No	No	No
10	Other			
a	Emergency health or safety needs for students (Not to include hospital or doctor's visit)	Yes	Yes	Yes
b	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. (The Texas Tort Claims Act prohibits use of funds in this manner)	No	No	No
c	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons	No	No	No
d	Any other expenditure prohibited by federal or state law, TEA or board policy, or UISD regulations	No	No	No
e	Any purchases other than those listed above which benefits adult sponsors & does not benefit student members	Yes	No	No
	<i>1 Allowed only when there is student participation</i>			
	<i>2 Contract under negotiation until further notice</i>			
	<i>CAF Admin (i.e. Principal's, Coaches, Textbook Accounts)</i>			
	<i>CAF (i.e. Pre-K through 2nd Grade Accounts)</i>			
	<i>SAF (Student Represented Accounts)</i>			

Note: Any equipment purchased with student activity or campus activity funds will become the property of the United Independent School District and must be included in the fixed asset inventory of the district.

2 Policies and Procedures

Responsibilities

All campus personnel including principals, bookkeepers, secretaries and faculty will be held responsible for any campus and student activity funds entrusted to them. The responsible party will reimburse the club account for money (or property purchased with student activity funds) which is lost due to carelessness, fraud, or theft due to carelessness.

- The **Principal** is responsible for the overall administration of the Student Activity and the Campus Activity Funds including the bookkeeping, monthly reporting and compliance with the policies and procedures manual. The principal will approve all fundraising activities in advance and will monitor the activities by reviewing and signing the **Application/Report for Fund Raising Activity** (*Appendix A-6*). It is the principal's obligation to see that all faculty sponsors have signed the **Conflict of Interest Disclosure Form** (*Appendix A-1*), **Responsibilities of Faculty Sponsors of Student Groups** (*Appendix A-2*), and **Sponsor Information Sheet** (*Appendix A-4*) and to ensure that these forms are kept on file.

All campus Administrators will sign a **Conflict of Interest Disclosure** form (*Appendix A-1*), **Responsibilities of Faculty Sponsors of Student Groups** form (*Appendix A-2*) and **Sponsor Information Sheet** (*Appendix A-4*) *annually*.

Each campus that handles Student Activity Funds **must have a safe** available for use to safeguard any funds that are deposited with the campus bookkeeper. The safe should be large enough that it can be bolted to the floor for added security.

- The **Campus Bookkeeper or designated employee** (*The campus employee who maintains the accounting records of the Student Activity and Campus Activity is referred to in this manual as the bookkeeper. Campuses which do not employ bookkeepers may interpret this as any employee designated by the principal to perform this function.*) is responsible for the following:
 1. Maintaining the accounting records as required in the Policies and Procedures Manual
 2. Issuing checks when properly authorized by the principal, except at high schools where Student Activity Bookkeepers will issue checks
 3. Receiving money and issuing a receipt
 4. Preparing deposit bag to be picked up by courier service
 5. Following up on problem items as stated by the Student Activity Funds Bookkeeper

The bookkeeper will advise the principal of situations where faculty sponsors continue to disregard required procedures. Due to internal controls the campus bookkeeper should not participate in the collection of funds designated for fundraisers or any other collection of money such as lost textbooks, parking permits or electronic devices.

Bookkeepers are not to accept gifts from sponsors or vendors. It is their responsibility to notify the principal if gifts are received.

The Bookkeeper will sign a **Conflict of Interest Disclosure** form (*Appendix A-1*), **Responsibilities of Faculty Sponsors of Student Groups** form (*Appendix A-2*) and **Sponsor Information Sheet** (*Appendix A-*

4) *annually*.

- The **Faculty Sponsor** of a student activity group is responsible for safeguarding and accounting for all student activity funds entrusted to him/her. It is the obligation of the faculty sponsor to follow the procedures presented in the *Student Activities Sponsors' Manual* (see section 6 *Receiving Deposits*). This includes:
 1. Maintaining detailed financial records
 2. Completing the **Application/Report for Fund Raising Activity** form (Appendix A-6) in order to account for all fund raisers
 3. Maintaining a positive balance in the respective account at all times.

The faculty sponsor will sign a “*Conflict of Interest Disclosure*” form (Appendix A-1), “*Responsibilities of Faculty Sponsors of Student Groups*” form (Appendix A-2), and “*Sponsor Information Sheet*” (Appendix A-4) before undertaking the sponsorship of a student club or organization. If sponsors do not receive proper student activity training and forms are not filled out, sponsors will not be allowed to conduct any activities that involve the collection or disbursement of funds. The forms will be filed at each campus.

Note: Effective school year 2004-2005, non-instructional paraprofessionals are eligible to be sponsors in addition to being employees of the District. Individual must submit form for request to volunteer as extracurricular Activity sponsor with Human Resource Department.

- The **Activity Funds (Senior) Bookkeepers** is assigned to a high school campus and will provide activity fund bookkeeping assistance to all feeder schools of their respective campus assignment. Their duties include:
 1. Bank reconciliations, month end closing process and control disbursements of cash for high schools.
 2. Verify and assist with postings to the Student Activity software when necessary.
 3. Assist with training of bookkeepers and sponsors.
 4. Provide feedback to principals on a monthly basis with regards to issues at their respective campus

Student Activity Bookkeepers will also be available to perform the duties of other student activity personnel when necessary.

Fundraisers and transactions will be reviewed monthly by the Student Activity Funds Bookkeeper. The ultimate responsibility for the accuracy of the fundraisers and transactions remains with the Campus Principals and campus bookkeeper.

- The **Student Activity Accountant** is located at the central office and reports to the Director of Accounting. The accountant is responsible for:
 1. Monitoring the monthly account activity and bank reconciliations for all campuses.
 2. **Coordinate** with the campus staff and Student Activity Bookkeepers to correct any deviations from the requirements of the policy and procedures manual
 3. Inform the principal in the event that such deviations cannot be resolved by the bookkeeper.

In the case that a Student Activity Bookkeeper or campus bookkeeper cannot perform his/her duties, the Student Activity Accountant will be available to resume those duties.

- The **Internal Audit Department** is responsible for auditing the Student Activity and Campus Activity Accounts periodically and for making recommendations to the accounting department and the principal concerning the administration of these accounts.

Auditing of Student Activity Funds

Each school's bookkeeping records of Student Activity/Campus Funds will be subject to audit by the Internal Audit Department and the District's Independent Auditors on an annual basis. Records will be tested for financial accountability and for compliance with the District policies and procedures outlined in this manual. The annual internal audit will follow the District's fiscal year (September 1 – August 31) except in cases described below.

Described below are other criteria for which an audit examination may be performed.

- a. **Special Audits**
These audits will be conducted as needed. Bookkeeping records must be kept up-to-date and available for audit at anytime.
- b. **Change of bookkeeper (Financial Secretary)**
The Internal Audit Department will audit Student Activity and Campus Funds when a change of bookkeeper occurs. This will ensure that the records are in acceptable order when the new bookkeeper assumes these duties.
- c. **Change of Principal**
The Internal Audit Department will audit Student Activity and Campus Funds when a change of Principal occurs.
- d. **Request for Audit**
An audit may be requested by completing the **Request for Audit** form and submitting it to the Internal Audit Department. (Appendix A-24)

All campuses are subject to visits by the Internal Audit Department at any time other than those listed above, as deemed necessary.

Investing Campus and Student Activity Funds

All investment transactions must be handled by the Finance Division in accordance with the Board approved investment policies and procedures.

Charge Accounts

A charge account is any account that carries a balance payable in installments that are spread out over a period of time exceeding one month. This type of account should be avoided. Accounts such as yearbook in which the invoice will be paid off in a series of payments must be approved in advance by the campus principal, if approved the invoice must be paid before the end of the school year.

There are some instances in which merchandise will be received and the invoice is paid in full by the due date.

There may also be occasions when there needs to be a payment for a partial order so that the merchandise can be shipped. This is also acceptable as long as the remaining balance of the invoice is paid in full by the due date once the merchandise is received.

A binder for outstanding invoices must be kept by the campus bookkeeper and reviewed by the Activity Bookkeeper periodically to ensure full payment is made to vendor. A payment log may accompany the invoice to keep track of payments issued until paid in full.

Donations

The Board of Trustees must approve all donations of cash or property to a campus or campus club. It is the sole responsibility of the person receiving the donation to notify the principal and secretary so that proper procedures may be taken.

A letter must be submitted to the Superintendent office by the Campus Principal informing of the donation for Board approval. The letter should contain the name of the donor, dollar amount, and description of the item, if applicable.

Fixed Assets

Student Activity Purchases become property of the campus/department and are tagged and placed on the campus/department Fixed Assets Inventory.

To tag a Student Activity Purchase a receipt is required to be faxed to the Fixed Assets Department at 473-7992. Fixed Assets Department will use the receipt to tag and post the purchase to the campus/department's Fixed Assets Inventory.

Examples of Student Activity Purchases to be tagged are:

1. Computers (Monitors/CPU's), printers, TV's, TV Combo's, DVD/VCR Combo's, Laptops, Hand-Held Radios, Cameras;
2. Any other item that is susceptible to theft should be tagged.

Lost Textbooks

The following steps should be applied when paying an outstanding invoice for lost textbooks:

All campuses need to have a lost textbook account to account for amounts collected from students for lost textbooks. High schools should include this account in the Principal's bank account. The order of payment for lost textbooks should be as follows:

1. The Lost Text Books account should be depleted for total amount owed.
(You may retrieve funds from the grade level accounts with the exception that you only retrieve funds for the amount that the grade level has outstanding.)
2. The Principal's Account will be charged for any remaining balance unless you have set aside budgeted funds in account # 632100 then you can charge this account.

If prior steps have been followed and there continues to be a balance, you will need to contact Mr. Samuel Flores, Director of Accounting, for assistance with the outstanding balance.

Parent Organizations

Funds raised by outside groups such as PTC, booster clubs, and so forth, are the responsibility of the officers of that organization. It is the sole responsibility of these officers to get properly registered and obtain their own tax identification number. Under no circumstances should the campus allow these organizations to use the District's tax identification number.

The *TEA Financial Accountability System Resource Guide* states that using the resources of the school district to account for such funds could be in violation of the section of the Texas Constitution that prohibits the appropriation of public funds for individual private purposes. Funds belonging to these groups will not be accounted for either in the Student Activity or in the Campus Accounts. (Texas Education Agency Financial Accountability System On-Line Resource Guide, section 5.5.3)

- Authorized parent groups should not distribute raffle tickets to students during the instructional day nor should they be sold on District premises. (*See Raffles & Bingos section below for additional information*)
- All planned fund raising activities must be approved in advance by the campus principal. Parent groups must turn in their monthly Financial Records to their designated campus administrator for review.
- District employees should not be authorized check signers of a parent or booster organization without written approval of the campus principal and Superintendent.
- Individuals authorized to sign checks should not be related to each other by marriage or any other relationship.

For more information on parent organization guidelines refer to the United Independent School District Internal Audit web link: www.uisd.net/departments/internal-audit

Campus Social Club

Campus Social Club supports faculty and staff activities and events. The club is responsible for maintaining their own bank account and records. At no point should the club's funds be commingled with District or campus funds. All fundraising activities sponsored by the social club/committee must be held off campus and should not interfere with student sponsored activities.

Raffles & Bingos

In the past, the District has extended the use of campus facilities to parent organizations for the purpose of raising funds. This practice may continue with some notable exceptions: bingos, money machines, raffles, or any other game of chance, are not allowed on District property. As a rule, the District's facilities may not be used for events that are not generally allowed through Student Activities.

Scholarship Procedures

- Fundraising specifically for scholarships is not allowed.
- A club that intends to award scholarships from left over funds at the end of the school year must submit the criteria in writing for approval from the campus principal and counselor by October 1st.
- In order to distribute scholarship funds, the officers and sponsor of the club must submit a signed "Transfer Request" form to the principal for approval. The "Transfer Request" form will include the name of the individual and post secondary educational institution and the amount of the scholarship being awarded, along with any other requirements listed by the club for the award of the scholarship. These Funds will then be transferred to the Scholarship account.
- The campus counselor and bookkeeper will coordinate throughout the year to keep track of receipts and disbursements made through the Scholarship account.
- Individuals being awarded scholarships will be required to present proof of registration from the post secondary educational institution that he or she will be attending before the receipt of funds.
- Scholarships awarded to students will be made out in the form of a check made payable to the institution of the recipient's choice and the recipient. (*Awards of \$50.00 or less will be made payable to students. If a student receives multiple scholarships, one check will be issued and proof of registration will be required if amount is greater than \$50.*)
- Scholarship awards not claimed by April 30th of the following year will be forfeited unless other arrangements have been made in advance.
- The campus counselor shall be notified by the bookkeeper about any unclaimed scholarship awards.
- In instances when a check is not picked up, the funds shall remain in the Scholarship account to be awarded to future recipients at the originating clubs discretion. If the club that issued the scholarship is no longer in existence, the funds shall remain in the Scholarship account to be awarded to another individual based on criteria as established by campus administration.

Scholarship funds are solely for academic purposes and are to be awarded to currently enrolled students. Funds should not be used for other events or expenses (For example, college night, financial aid night, or the like).

These efforts must be coordinated through a selected Counselor at the respective campus since he/she will have the authority to distribute the funds from the Scholarship account.

Commissions

Sales commission generated from vending machines should be deposited into Principal's account. As per CFD (Local) funds generated by commissions shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Picture Commission

Picture sales commission generated from school wide pictures should be deposited in the Principal's account. Exceptions to this rule will apply to graduation picture fundraisers such as kinder and/or 5th grade in which 100% commission will go to the hosting grade level account.

Vending Machines

The principal has the responsibility to maintain the use of vending machines on school campuses. Full service vending machines are required. Commission from vending machines shall be controlled by the school principal and processed through the Campus Activity Funds.

Indemnity Bond

Coverage

Activity funds are insured against dishonest acts of *employees* under a Public School System Employees Blanket Bond carried by the United Independent School District. This bond protects the District to a limit of \$100,000 for each employee handling the money.

Report of Loss

In the event that a loss or dishonest act involving Activity Fund money is uncovered, it shall be reported immediately to the Principal, U.I.S.D. Police Department, the Director of Accounting, and to the Internal Audit Department.

If you witness or suspect fraud is being committed and wish to remain anonymous report it to The Fraud and Ethics Hotline at 1-800-398-1496.

3 Basic Records and Filing Guidelines

Basic Records

The following is a list of forms, which are to be used to provide adequate supporting documentation for all activity accounts. Detailed instructions on the use of these forms are included in subsequent sections of this manual. Reference is made below to the section which describes the use of the forms as well as to the page in the appendix where a blank copy of this form may be found.

1. **Check Request Form** - Used to document authorization of payment and release of check. (See Chapter 4 and Appendix A-11.)
2. **Deposit Breakdown Form** - A record of a deposit given to the bookkeeper. (See Chapter 5 and Appendix A-10.)
3. **Deposit Pick-up Log Book** – A record of a deposit or deposits picked up by the courier service.
4. **Application/Report for Fund Raising Activity** - A form used for the request and approval of all fund raising activities and to document the results of the fund raiser. (See Chapter 6 and Appendix A-6.)
5. **Inventory Sheet**- A form to account for all fund raising items. This should always be attached to the *Application for Fund Raising Activity*. (Appendix A-7)
6. **Summary of Fund Raising Activity** - A report that outlines the plan and outcome of fund raising activities for the school year. This report is prepared annually by elementary schools and monthly by secondary schools. (See Chapter 6 and Appendix A-5.)
7. **Transmittal List-Money Disbursed to Students**- serves as a receipt/invoice in the event of canceled field trips, overcharges, meal money for trips or other similar situations in which it is necessary to make multiple refunds or disbursements. (Appendix A-13)
8. **Transmittal List-Money Collected From Students**- used when collecting money that is owed by individual students. Examples of this are, (a) collecting for merchandise that was ordered for a student, such as a yearbook; (b) collecting for merchandise that has been given to the student to sell, such as candy; or (c) collecting class or club dues. (Appendix A-12).

Filing Guidelines

The filing guidelines listed below should be followed by all District campuses in which a separate binder is required for each of the following items:

- Campuses are required to maintain all **Deposit Breakdown Forms** along with all supporting documentation such as copies of checks received and **Money Collected From Student Form** in a binder. Records must be filed by month and in ascending order by receipt number.

- All **Check Request Forms** along with supporting documentation must be kept in a binder. Records must be filed by month and in ascending order by check number.
- The original **Application/Report for Fund Raising Activity** form along with **Inventory Sheet** must be kept on file by the bookkeeper once the fund raising activity has taken place and the report has been completed by the club sponsor and approved by the principal. The club sponsor must keep a copy of this report.
- The bookkeeper must complete the **Summary of Fund Raising Activities** form for the school year. This form should be kept on file in the fund raiser binder and ready upon request.
- Club Sponsors information binder must include **Responsibilities of Faculty Sponsors of Student Groups form, Conflict of Interest Disclosure form and Sponsor Information Sheet** to acknowledge receipt of the Campus and Student Activity Funds training.
- An **Outstanding Invoices Binder** must be kept to review any outstanding invoices that will be paid off in a series of payments.
- All vendor W-9 forms and Consultant Service packets must be filed.
- All bank deposit documentation provided by SchoolCash (**One Page Bank Deposit, Statement, Adding Machine Tape for the Bank, Deposit Slip**) must be filed together in a binder. Once bank validated receipt is received it must be attached to the above stated forms.
- All returned/NSF checks must be filed and monitored using the **Returned Check Tracking Form**. Checks owed and checks paid should be maintained separately within binder. Copies of all NSF bank documents must be maintained for your records.

Note: Original and completed forms must be kept on file by the bookkeeper and made available for review by the Accounting Department or the Internal Audit Department at all times. The club sponsor must keep copies of all forms submitted.

Accounting Software

- When entering transactions in the accounting software, we recommend that the descriptions used stay as consistent as possible.
- If a transaction pertains to a fundraiser, select the fundraiser from the fundraiser drop down list. (This will make it simpler to run detailed reports on any fundraiser, commissions, or special entries that were posted.)

Additional information on accounting software procedures can be found in the SchoolCash user guide accessible through the accounting software main menu. <https://SchoolCash.net/uisd/Main.aspx>

4 Bank Accounts

All student activity funds and campus funds will be kept at the U.I.S.D. designated depository bank.

- All checks and deposit tickets must include the name of the District and school name.
- An ink deposit stamp should be used to stamp all checks that will be deposited.
- All funds received will be deposited into the bank account and all disbursements will be made with a check from the account.

The bank account must include at least three authorized check signers, one of whom will be the principal.

- Each check must be manually signed.
- Each check written must bear two of the authorized signatures in blue or black ink.
- Campus administrators are the only ones allowed to be authorized signers.
- The check will not be signed until it has been completely filled out with the date, payee and amount.

In the event a new authorized signer needs to be added to the account the following procedures must be followed:

- When there is a change in campus principal, a written request must be submitted to the Student Activity Accountant.
- When there is a change in secondary signer, the campus principal must submit a written request to the bank account officer requesting to remove previous signer and authorizing new signer.

The new authorized signer should refrain from signing checks until a new signature card is created and their signature is on file at the bank. These procedures are subject to change depending based on bank policies.

The District's depository bank may charge applicable fees for the maintenance of these accounts through the Accounting Department:

- The bank charges and fees will be charged to the Principal's account of the respective campus.
- The campus should use any interest earned on the account to offset the bank charges.

Monthly bank statements will be reconciled to the Monthly Activity Schedule by the Student Activity Bookkeepers. While this duty may be assigned to the Student Activity Bookkeeper,

- It is the principal's responsibility to see that the reconciliation report is completed on time and sent to the Accounting Department by the end of the subsequent month.
- The monthly activity reconciliation report must be signed by the Student Activity Bookkeeper, campus bookkeeper, and by the principal immediately after the report is completed, unless the principal is not available.
- No stamped signatures are allowed

5 Payments from the Student Activity and Campus Activity Accounts

General Policies

Campus Activity Funds

Campus Activity accounts must adhere to State & Board Policy, District Regulations, and subject to purchasing & bid laws. Before items are ordered ensure that an approved vendor is being used.

In the event that an approved vendor does not offer the product or service needed then the following procurement guidelines are to be followed:

- Less than \$1000 one quote must be provided [attach quote]
- \$1000-\$9999 three quotes must be provided and choose best value [attach quotes]
- \$10000-\$24999 request for competitive quotations through Purchasing
- Greater than \$25000 will require formal bids/proposals which require Board approval.

All invoices will be paid by using campus checks.

Student Activity Funds

Student Activity clubs must adhere to Student Activity guidelines established in this manual and District Regulations and are not subject to purchasing & bid laws. Student activity funds are accounted for by the District as agency funds and held by the school as trustee in which the disbursement of funds is controlled by the student club/organization.

- All checks must be payable to the vendor; reimbursement for expenditures are not allowed.
- All expenditures must benefit and be approved by the student group and sponsor.

All Campus and Student Activity purchases and expenditures must be approved in advance by the campus principal in writing using the **Check Request Form** (Appendix A-11).)

Check Request Form

The purpose of the **Check Request Form** is to:

- Provide authorization for the expenditure
- Document the purpose of the expenditure
- Identify the club account to be charged
- Verify that there are adequate funds in the club account to cover the check

In order to initiate the check request process:

- Form must be completed and signed by the faculty sponsor, the club treasurer and the principal
- Account must have sufficient funds to cover the check amount
- Supporting documentation must be provided at the time of the request

Payments will not be made to a vendor unless a W-9 form is on file as per IRS guidelines. If applicable, a contract for services must accompany the check request form. Checks will not be issued if this information is not provided to the bookkeeper.

The campus bookkeeper is responsible for processing checks on designated dates once the request is approved by the campus principal.

- All expenditures are to be paid by check from the appropriate checking account using pre-numbered checks in numerical sequence.
- Checks will not be made to “cash” or to the school itself.
- If an employee makes both personal and school related purchases from a vendor at the same time, the two purchases shall be rung up separately.
- In the event that sales tax is paid, the person making the purchase is responsible for reimbursing the club account.
- Under no circumstances should District employees use the District’s tax-exempt status to avoid paying sales tax on personal items.
- Reimbursement checks will not be issued to anyone who has paid a vendor directly out of pocket. This will circumvent the process of the District’s I.R.S. 1099 reports.
- Parent volunteers or students are not authorized to make out of pocket purchases on behalf of the District and request a refund. All purchases must be paid with a school check or purchase order by a campus sponsor or administrator.

Once the check is written, the check number will be added to the completed **Check Request Form** and signed by the bookkeeper. When the check is picked up or mailed and all supporting documentation is on file, the check request process will be considered finalized and a copy of the completed form will be provided to the sponsor.

Only under extreme circumstances, a check may be pre-issued to the club sponsor authorized to make the purchase. If the amount is not known in advance, the person requesting the check should estimate as closely as possible the amount needed. The sponsor will then be required to submit a receipt or an invoice documenting the amount of the purchase. Once the purchase has been made the receipt will be attached to the request.

Note: Do not use vendors who do not issue a detailed receipt. *(A detailed receipt should include the name of business, description and quantity of items, unit price and total amount spent.)*

In the event that the amount of the check exceeds the cost of the purchase, a **Deposit Breakdown** form (Appendix A-10) must be completed and the excess money deposited into the account from which the check was issued. The bookkeeper will issue a receipt to acknowledge the return of the excess money.

Supporting Documentation

Supporting documentation is critical for maintaining control over the Student Activity and Campus Accounts. It is the responsibility of the sponsor or other designated employee who requests a check to provide all of the support required in this section. It is the principal’s ultimate responsibility to see that these requirements are met. Once the check has been released, it may be more difficult to obtain the appropriate documentation.

The following are **NOT** considered support for checks but may be used temporarily until invoice/receipt is received: *(although it is not considered all-inclusive)*

- Statements
- Registration forms
- Notes from sponsor detailing costs
- Packing slips
- Order forms

- Purchase order forms
- A vendor quote

When payment is split between the school account and UISD Accounts Payable Department, the original receipt/invoice must be submitted to the Accounts Payable Department. In order to properly document the expenditure from the Student Activity or Campus Activity Funds Account, a copy of the original invoice or receipt should be attached to the **Check Request Form** (Appendix A-11). There must be a notation on the copy that the original was submitted to the UISD Accounts Payable Department.

Transactions that DO NOT require an invoice are limited to disbursements to students in which a **Transmittal List-Money Disbursed to Students Form** (*Appendix A-13*) serves as a receipt/invoice. In the event of canceled field trips, overcharges, meal money for trips or other similar situations in which it is necessary to make multiple refunds or disbursements the following actions are required:

- A single check may be issued to the activity sponsor to distribute the funds.
- This form will include the students' name, amount disbursed and the students' initials/signature to verify the amount of money received.
- Each person due a refund shall sign or initial the list verifying that the refund was received.
- The activity sponsor will return the signed Transmittal List to the bookkeeper who in turn will attach it to the original Check Request Form.

A copy of the original **Transmittal List-Money Collected From Student Form** will be required when reimbursements are requested for students. Example: If a trip is cancelled, this form will be cross-referenced with the money collected from student form to ensure the proper reimbursement.

When a receipt is lost or misplaced by the sponsor:

- A reimbursement for the full amount of the check issued must be made.
- If attempts to collect the reimbursement fail, the unsubstantiated amount will be submitted to the Accounting Department for payroll deduction. (*The Accounting Department will require a copy of the check request signed by the sponsor authorizing payroll deduction for unsubstantiated amounts.*)

Principals should enforce these procedures by withholding check request privileges and further fund raising activity for the club account of sponsors who have not provided documentation required for checks previously issued. The Principal should use professional judgment to obtain the most appropriate written evidence that the expenditure was made to the payee named on the check, in the amount indicated on the check and that it was made for a legitimate purpose.

Voiding Outstanding Checks

It will occasionally be necessary to void a check that has been outstanding for more than six months, that has been lost, or has been returned for some reason. The following steps should be followed:

- If the check has been lost, a **Stop Payment** order should be requested from the bank if the amount of the check is greater than the stop payment fee. (*Any bank fees incurred for a stop payment will be charged to the person requesting the stop payment.*)
- The Activity Bookkeeper will void the check in SchoolCash resulting in an automatic credit to the account.
- On the **Check Request Form** (Appendix A-11), note that the check has been voided, the date, and the reason for voiding the check.

- If the voided check is available, mark it “void” across the face of the check, cut off the signature lines, staple it to the corresponding check request form and file. Voided checks must be made available for review by the Activity Funds Bookkeeper.
- If a new check is being issued, note the number of the new check as a cross-reference. *(The new **Check Request Form** will also note that the check is being issued as a replacement for a prior check. It will include the number of the original check as a cross reference.)*

Transfers Between Accounts

It is not necessary to write a check to transfer funds from one club account to another within the same bank account. However, the transfer must be documented by using a **Transfer Request Form** (*Appendix A-14*) in which:

- The transfer process must be initiated by the disbursing sponsor, signed by the club treasurer and receiving sponsor.
- The request must specify if the transfer is reimbursable. *(Only principal’s account is allowed to conduct reimbursable transfers)*
- The request must be approved by the principal prior to transferring the funds.
- The entry will be posted in SchoolCash by selecting the Transfer Form module → Transfer Money From One Bank Account to Different Categories → select Transfer tab to input information and → Add to Ledger *(system will automatically assign a transfer number)*
- Reimbursable transfers must be paid in full before any new fundraisers or expenses are allowed. *(Reference the initial reimbursable transfer)*

6 Receiving Deposits

General Policies

In order to maintain control over funds received, at least two people must be involved in the functions of collecting, documenting, and depositing. This is accomplished by having teachers or sponsors collect from the students, record the amount collected by completing the **Deposit Breakdown Form** (Appendix A-9) and other supporting documentation described below. The amount collected along with the proper documentation must be submitted to the bookkeeper on a daily basis. The bookkeeper will count, verify and issue a receipt in your presence. Bookkeepers are not allowed to accept funds that have not been counted and that are not properly recorded in a completed **Deposit Breakdown Form**.

The following practices are not allowed:

- Students should not be allowed or held responsible for submitting deposits to the bookkeeper. *(It is the sponsor's sole responsibility to submit deposits for verification in the presence of the bookkeeper.)*
- The bookkeeper will refuse to take a deposit from a student that is not accompanied by an authorized sponsor.
- Funds should not be commingled when deposited for different purposes. *(i.e. fundraisers, donations, NSF fees, etc.)* Each transaction requires an individual **Deposit Breakdown Form**.
- Cashing checks with funds held for either the Student Activity or Campus Account is strictly prohibited because check cashing is, in effect, a loan until the check has cleared the bank.
- The bookkeeper should not be responsible for any student fund raising activity or for collecting fees for lost textbooks, parking permits, electronic devices or the like. *(When one individual collects money from students, makes receipts, and readies money to be deposited in the bank, internal control over cash receipts has been impaired.)*

Collection of Funds by Sponsors

Personnel who have received the annual Student Activity Sponsors' Training may collect money for items such as lost books, fines, student dues, yearbook and other sales. The following procedures shall apply when handling funds:

- The completion of a **Deposit Breakdown Form** is necessary to document the origin of the funds deposited.
- Utilizing the **Transmittal List-Money Collected From Students** (Appendix A-12) further supports the amount received by listing the names of the payers, the date and purpose for which the money was received. *(Must equal the deposit amount, be attached to the Deposit Breakdown and turned in to the bookkeeper for deposit.)*
- If checks are collected, the name of the club account should be written on the upper left-hand corner of the check for identification purposes in case the check is returned by the bank. Under no circumstances should post dated checks be accepted.
- The sponsor must keep a copy of all records to document that funds were given to the bookkeeper.
- Funds must not be kept overnight. *(The campus principal must be notified immediately if a sponsor is not submitting daily deposits.)*
- All money collected must be submitted to the bookkeeper in the same form in which it was collected. The employee's personal check **does not** substitute cash collections.
- All change received for checks issued must be deposited back to the original account in cash.

It is the sponsor's responsibility to maintain these records and to make them available to the principal, the Accounting Department, and to the Internal Auditor upon request.

Note: It is not necessary to complete this list for activities such as concession stand, book fairs, and other sales where fundraisers are opened to the public where it is neither necessary nor possible to record each individual payer.

Receipt of Funds by the Bookkeeper

The following procedures shall be followed by the bookkeeper when funds are received for deposit into the school's bank account:

- The bookkeeper must count the money in the presence of the person turning in the funds to ensure agreement with the **Deposit Breakdown Form** (Appendix A-10) and reconcile the amount received.
- When the amount is verified and both parties are in agreement, the bookkeeper will sign and date the **Deposit Breakdown Form**.
- The deposit will immediately be posted into SchoolCash in order to issue a computer generated receipt to the individual bringing in the deposit.
- A copy of the **Deposit Breakdown Form** along with a receipt will be provided to the sponsor at the time the deposit is brought in.

Note: The dates on the **Deposit Breakdown Form** must be the actual date the deposit is received by the bookkeeper.

Checks for Deposit

- All checks received for deposit should be immediately endorsed "For Deposit Only" using the deposit stamp.
- The bookkeeper will check to see that the club name is written in the upper left hand corner of the check.
- A copy of all checks received must be kept attached to the **Deposit Breakdown Form** and on file.

Counterfeit Money


- The bookkeeper must use a counterfeit detector pen on suspicious bills.
- When counterfeit money is detected by the bank, the respective campus or account will be debited the amount.

If cash is collected and determined it is counterfeit, the fake bills should be handed to your campus bookkeeper. They will contact the District's Police Department for further investigation.

Receipts

Receipts are printed in triplicate format by the accounting software. Two receipts will be attached to the **Deposit Breakdown Form** to be kept on file and one will be provided to the sponsor for their records. When payments are received at the bookkeeping office by an individual other than a club sponsor, the receipt (not containing the category balance) will be issued to the payee.

The receipt number is created by the accounting software in sequence and is composed of the fiscal year, campus number and actual receipt number, respectively. The following is an illustration of an actual receipt:

	ABC Elementary Student Activity Funds Bank Acct #123456789	Receipt #: <input type="text"/>
Received from: _____		
Contact: _____		Received on: <u>07/27/2011</u>
Amount: _____ ----- Eighty-Nine and 60 / 100 -----		Cash
Re: <u>Lost Library Books 6020.1 - Payment Of Lost Library Books</u>		\$: <u>89.60</u>
Category Balance: \$1,212.97		
Office Copy	Received from: _____	Verified By: _____

Closing Procedure for Bank Deposits

All monetary transactions for the day must be reconciled on a daily basis. The closing procedure consists of:

- Printing the following forms from the SchoolCash **Deposit/Receipt** module →**Print** option →**Quick Print** option:
 - ✓ One Page Bank Deposit (*print 2 copies*)
 - ✓ Statement
 - ✓ Adding Machine Tape for the Bank
 - ✓ Deposit Slip (*prints in triplicate format*)
- Verify funds are correct by reassuring that the amounts listed on the One Page Bank Deposit equal to the funds on hand.
- Verify transactions are posted correctly to the sponsor's corresponding account, fundraiser number or activity by reviewing the Statement.
- Verify all checks listed on the Adding Machine Tape for the Bank equal to the checks on hand, are stamped for deposit and that copies were made.
- After verification is complete, the funds should be placed in the tamper evident numbered bag. (*Note: All coins should be placed in the Coin Lok bag when the coin amount exceeds ten dollars*)
- The tamper evident bag information must be completed using a permanent marker. (*Note: When a coin bag is used reference it to the main bag by writing the last four digits of the main bag onto the coin bag (s) and identify as bag 1 of 2 and 2 of 2, etc.*)
- Place two Deposit Slips and the One Page Bank Deposit inside the tamper evident bag and seal.
- The top tear off strip from the bag(s) must be kept and attached to the One Page Bank Deposit that will be filed.
- After all steps have been followed, the bookkeeper must **Add to Ledger** in SchoolCash.
- All deposit bags must be logged in the **Deposit Pick-up Log Book** on a daily basis and maintained secure in the campus safe for courier pickup. (*Log books are issued by courier personnel*)

- Courier service personnel are responsible for collecting the deposits based on the campus respective pick up schedule. (*Under no circumstances should the bookkeeper or any staff member take the deposit to the bank.*)

If a scheduled courier pick up is missed the Student Activity Bookkeeper or Student Activity Accountant must be notified immediately. An e-mail should be sent to the Activity Funds Accountant to document incident for auditing purposes. Hard copy of e-mail should be kept on file. Only under special circumstances, funds may be secured in the campus safe over the weekend or holiday. Special courier pick-ups may be scheduled if needed.

Filing Bank Deposit Documentation

- The **One Page Bank Deposit, Statement, Adding Machine Tape for the Bank and Deposit Slip** are kept on file together.
- After bank receives the deposit, a validated copy of the Deposit Slip will be returned to the campus. The validated copy must be attached to the SchoolCash forms previously listed and filed accordingly.

The campus administrator and bookkeeper will be contacted when deposit discrepancies occur. Deposit shortages and overages will be traced by the Student Activity Bookkeeper and adjusted accordingly. Debit and credit memos will be reflected in the monthly reconciliation report.

Food Service Deposits

The bookkeeper will receive a tamper evident bag from food services on a daily basis. Food service personnel will be responsible for updating the Meal Count Report (MCR) with all pertinent information. The bookkeeper will sign the MCR to acknowledge receipt of the bag. The bookkeeper will log in the food service bag information in the Deposit **Pick-up Log Book** and place it in the safe for courier pick up.

Returned Checks-NSFs

Posting NSF Checks

A check which has been deposited may be returned unpaid by the bank for a variety of reasons. The following procedures will be followed to account for returned checks:

- The bookkeeper will post the returned check into the Checks YTD Deposited module in SchoolCash →Non Sufficient Funds Menu→Add New NSF Charge→select check writer from the List View tab and continue to the → NSF Check Entry section where the return date and a \$15.00 administration fee will be posted.
- The system will identify which club account originally collected the check and automatically debit the amount.

NSF Collection Process

- The bookkeeper will provide the faculty sponsor a copy of the returned check.
- The sponsor should attempt to collect by notifying the issuer and request that it be redeemed with cash or money order.
- The bookkeeper should also attempt to collect by notifying the issuer via mail requesting that payment be made in cash or by cashier's check within a ten (10) day period (See sample letter - Appendix A-23). (*The letter should be sent to the last known mailing address of the issuer and*

must include the check number, date, amount of check returned and amount due including NSF fee (s).)

- Copies of letter(s) mailed and all other attempts to collect must be documented in the **Returned Check Tracking Form** and filed.
- DO NOT SEND THE ORIGINAL CHECK!

Receiving and Posting NSF Payment

Payment must be collected in the form of cash, money order or cashier's check only.

- An individual **Deposit Breakdown Form** must be completed and processed to reflect payment.
- A split deposit must be posted to reflect credit to original account and principal's account for administrative fee (s).
- After deposit has been posted, the bookkeeper will clear the returned check from the NSF module as follows: Checks YTD Deposited module in SchoolCash →Non Sufficient Funds Menu→Receive NSF Payment and select check writer from list and continue to enter the payment date and amounts paid.

Uncollected NSF Checks

- If attempts to collect at the campus level fail, a demand for payment letter (Appendix) will be sent via the U.I.S.D. Police Department for collection.
- The Accounting Department will determine if an NSF check should be process by the District Attorney.
- If payment for NSF is made at the Account Receivable Department, a transfer will be issued to credit the campus club account.
- If it is determined that the NSF check is from a U.I.S.D. employee, arrangements for payroll deductions can be made at the Accounting Department Payroll division.

Note: Checks should not be accepted from anyone who has issued an insufficient check funds for the current school year. As per bank depository, no fees should be assessed by the bank to the campus bank statement directly. All fees will be paid from the Central Office account and will later be deducted from the Campus Principal's account on their monthly bank charges.

7 Documenting Fundraisers

General Policies

All campus clubs and accounts are entitled to fundraising with appropriate authorization following established guidelines. In order to establish control over the funds raised, all faculty sponsors are required to complete an **Application/Report for Fund Raising Activity** (*Appendix A-6*) for each fund raising activity. Although the report itself is the obligation of the faculty sponsor, the principal is responsible for enforcing compliance with this requirement

- Fundraisers should not be initiated without the written approval of the principal.
- The bookkeeper must notify the principal of any unapproved fund raising activities taking place at the campus.
- Each bona fide club is limited to two (2) tax-free fundraisers **per** calendar year. (*The principal may approve additional fundraisers only under special circumstances.*)
- In the event of a fundraiser in which food is being sold in school premises the **Texas Public School Nutrition Policy** (*Appendix B-2*) must be followed. (*School campus policies are different depending on school level.*)
- Fundraiser reports must be finalized within 30 days after the conclusion of the sale. (*Days are subject to vary based on campus rules, but should not exceed 30 days.*)
- Year round fundraisers such as ice cream, snack bar or pencils must have a Fall and Spring semester cut off. (*A new fundraiser number will be assigned.*)

Application/Report for Fund Raising Activity

An **Application/Report for Fund Raising Activity** is used to authorize and document all fund raising activities conducted by club sponsor; including, but not limited to, picture sales, candy sales, etc.

- All transactions pertaining to a fundraiser must include the assigned fund raiser number.
- All funds collected must be turned over to the bookkeeper on a daily basis along with the **Transmittal List of Money Collected From Students**.
- Cash collected should never be used to make purchases.
- All expenses must be reflected with a school check.
- A fund raiser hosted by more than one sponsor should be specified in the **Application for Fund Raising Activity** and include the percentage breakdown per club. (*All sponsors should initial the form at the beginning and end of fundraiser.*)

Accounting for the Fund Raiser

Sponsors who are involved in fund raising activities have an obligation to account for all of the funds which are collected (or should have been collected). The **Final Report** section of the **Application/Report for Fund Raising Activity and Inventory Sheet** provides a record of receipts and disbursements associated with a fundraiser.

The sponsor must complete the **Final Report** section of the report within thirty calendar days after the conclusion of the fundraising event.

- The sponsor must document all of the expenses and revenues incurred in the fundraiser using their own records. *(The fundraiser reports will not be completed by the bookkeeper.)*
 - Record the receipt number and amount of each deposit as well as the check number and amount of each expense. The net profit of the activity is calculated by deducting the expenses from the gross sales.
- The sponsor must submit the Inventory Sheet to describe the quantity and selling price of the items sold to determine the gross sales; even if the items sold were donated to the club.
- The sponsor must also account for any items that were left over or given out as incentives. *(If the left over items are non-perishable they must be kept under lock and key for auditing purposes.)*
- The sponsor must account for incentives by using the **Incentives Request/ Approval** form (Appendix A17)
- Ending inventory can be sold at cost or discount price with the approval of the principal.
- Some activities involve a long collection process. The sponsor may collect small amounts from students over several months and deposit these with the bookkeeper.
- When merchandise is distributed to students to sell and the sponsor is unable to recover either the merchandise or the money, a list of students who did not pay must be attached to the report.
- After completing the **Application/Report for Fund Raising Activity**, the sponsor must sign it and submit it to the bookkeeper or the principal for review.
- The bookkeeper must return all reports that are incomplete or incorrect to the sponsor.
- Once the report has been signed by the principal it will be filed.
- The bookkeeper must provide the sponsor a copy of the completed report.

A fundraiser is not considered closed unless the Final Report, Inventory Sheet and other necessary supporting documentation are submitted. The Final Report is used by the principal to evaluate the success of fund raising activities and the ability of the sponsor to account for the money fundraised. It guides the principal's decisions concerning the approval of future projects. Failure to complete required documentation may result in the withholding of check privileges and further fund raising activity for the non-compliant club account.

Summary of Fund Raising Activities

Bookkeepers are required to complete a **Summary of Fund Raising Activities** (*Appendix A-5*) form for the current school year to provide an overview of the annual fund raising activities at the campus.

Incentives

Incentives given to students must have prior approval by the principal and documented using the **Incentives Request/Approval** form (*Appendix A-17*).

- The form must be fully completed by the person making the request prior to presenting it to the principal for approval.
- When the merchandise is part of the inventory of a fund raising activity, you must attach a copy of this form to the **Final Report**.
- When giving merchandise as incentives limit the amount of incentives to 15% or less of total inventory. *(Limiting the incentives will increase the chance of profit from the fundraiser.)*

Student Store/Snack Bar Procedures

Effective the 2005-2006 school year, it is preferred that all high school snack bar items be purchased from a vendor that will deliver to the campus. This may be coordinated through the Accounting and Purchasing

Departments at the beginning of the school year. If merchandise is picked up by the sponsor adequate record keeping and inventory control must be taken. An administrator must verify that all consumables are received.

It is mandatory that the individual responsible for the snack bar keep a running inventory list of the items being sold. The inventory list should include items purchased and sold, items that may have been given as incentives, and items that may have been lost to spoilage. The inventory should be reconciled to actual deposits on a periodic basis to gauge the profits for reasonableness. These records should be submitted to the campus bookkeeper and be available for the Accounting or Audit Department at any time.

Note: An **Inventory Sheet** shall be completed at intervals when the campus will not have the snack bar open for a period of five consecutive days or more.

Texas Public School Nutrition Policy (*Appendix B-2*) guidelines should be followed anytime students are consuming food in school premises. Elementary, Middle and High School campuses have different policies governing the sale and nutrition standards of food products made available to students. See **Texas Public School Nutrition Policy** (*Appendix B-2*) for a quick reference of the policy's effect on a particular school campus. For more information you can refer to www.squaremeals.org.

Prom Fundraisers

The following procedures will apply for all prom fundraisers hosted:

- Invitations may only be sold by club sponsor and co-sponsor.
- Invitations must be pre-numbered.
- Receipts must be issued in triplicate form.
 - First receipt is issued to buyer.
 - Second receipt is turned in with **Deposit Breakdown Form**.
 - Final receipt stays with sponsor for record.
- Invitations given out as incentives to students must be included in the **Request/Approval for Incentive** list. (*A separate incentive list should be kept for faculty.*)

General Admission Events

A General Admission is defined as a fee paid for entry to an unreserved seating area as in a gymnasium, cafeteria, or other similar locations. Examples of general admission events are: dances, pep rallies, plays, or the like.

The following procedures will apply for all general admission events:

- Pre-numbered tickets will be purchased from the Campus Activity Account and distributed by the bookkeeper.
- Sponsor will be responsible for tickets distributed among grade level teachers.
- Number of tickets sold must be reflected on the **Inventory Sheet**.

Note: No funds should be collected at the door unless a ticket is being issued.

Record Retention (Sponsors)

Records should be kept and be readily available for examination by the principals, the Internal Auditor, or the Accounting Department. Sponsors are required to keep all documentation for seven (7) years. If a person chooses

to relinquish his/her duties as sponsor, all records must be submitted to the bookkeeper or principal for safekeeping until another person resumes club sponsorship.

Sponsor binders must contain copies of:

- Deposit Breakdown Forms with corresponding receipt
- Transmittal List Money Collected From Students/Money Disbursed
- Check Request Form and receipts/invoices
- Fund raiser reports and all supporting documentation
- List of Officers
- Club meeting minutes
- All other documentation and notes pertaining to the club

Petty Cash

Petty Cash Fund may be set up by issuing a check for the allowable amount. Checks should never be made payable to cash. The check must be made payable to the individual in charge of the petty cash. The check memo must clearly state “petty cash”.

The petty cash accounts must be limited to the following amounts:

- High Schools - \$50.00
- Middle Schools - \$50.00
- Elementary Schools - \$25.00

It is the principal’s responsibility to ensure the maximum protection of petty cash funds. Petty cash may not be used to pay for lost textbooks, library books or to cash checks.

All receipts and cash must be submitted to the bookkeeper prior to any extended holiday and at the end of the school year. Petty cash may be requested when necessary.

8 Accounting Practices

Campus

Record Retention

All of the accounting records related to the Student Activity and Campus Accounts, including, but not limited to, all bank statements and related cancelled or voided checks, all validated deposit slips, all receipts, all reports and journals will be retained for a period of seven (7) years following the end of each fiscal year on August 31. At least the three most current years must be kept at the campus. All other files can be sent to Records Management with a detailed description of the file contents.

Outstanding Invoices

Purchases should never be made without the prior administrative approval or on credit. Exceptions to this rule may apply to invoices that will be paid off in a series of payments such as yearbook. If sponsor intends to make a purchase that will be paid off in a series of payments it must be presented to the campus principal for authorization along with a plan of payment. If approved the invoice must be paid in full before the end of the school year.

- Bookkeeper must be provided with a copy of the outstanding invoice.
- Bookkeeper will create a binder that will consist of outstanding invoices. (*Secondary schools should separate invoices by club accounts. Elementary schools should keep invoices in alphabetical order.*)
- A payment log must be kept together with the outstanding invoice to keep track of all payments.
- At the end of every month, the bookkeeper must run a transaction report of the inflow and outflow activity for clubs that have outstanding invoices until the invoice has been paid in full.
- Student Activity Bookkeeper must review outstanding invoices to verify that invoices are being paid on time. (*If there is no payment activity for a particular invoice, the Student Activity Bookkeeper must follow-up on the invoice immediately.*)
- When the outstanding invoice is paid in full it must be stamped as “PAID”.

Sponsor End-of-Year Checkout

It is required that the campus have all sponsors “check out” with the bookkeeper in order to clear any pending items related to student activities such as missing receipts, outstanding invoices, or incomplete fund raisers. At this time the bookkeeper should request that all binders containing student activity information be submitted by personnel that will no longer serve as sponsors for the following school year.

Accounting Department

Bank Reconciliations

One of the most important aspects of the Student Activity Bookkeeper's responsibilities is the reconciliation of the Activity Fund and Campus Activity Funds bank account. It is the principal's responsibility to ensure that the campus bookkeeper has all accounting records filed and available for review. It is imperative that Student Activity Bookkeepers are scheduled to review campus accounts and deliver bank reconciliation reports within the first two weeks of each month.

Monthly Activity Reconciliation Report

The monthly activity reconciliation report prepared by the Student Activity Bookkeeper consists of the following:

- **Student Activity Funds Checklist** - provides an account overview
- **Trial Balance**-provides a list of the individual accounts inflow, outflows and month ending balance
- **Reconciliation Detailed Report**- provides an overview and a list of cleared and uncleared transactions
- **Range of Date Transactions-Detailed Summary**- provides all transactions posted during the month
- **Bank Statement**- bank issued transaction statement
- **Journal Entry**- provides a list of credit and debit entries (*followed by supporting documentation when applicable*)
- **Transfer Report By Date**- provides a list of internal campus transfers (*followed by supporting documentation when applicable*)

Account Balances and Sponsor Signature Sheets

The Student Activity Bookkeeper is responsible for providing the campus bookkeeper a **Detailed Category Summary** transaction report which must be distributed to the respective sponsor on a monthly basis. Account balance reports help maintain adequate checks and balances in place. The campus bookkeeper is accountable for acquiring sponsor receipt signature on the **Sponsor Signature Sheet** on a monthly basis. Sponsors are responsible for reviewing the account balance report and comparing against their records for any discrepancies. **Sponsor Signature Sheets** will be picked up along with the signed monthly reconciliation reports before the 20th of the month.

9 Sales Tax

Provisions

Public schools are exempt from paying the state sales and use tax on items purchased for their own use. However, exemption from paying taxes does not relieve public schools from the obligation to collect tax on taxable sales. In most cases, when a school organization sells items, *which become the property of the individual*, sales tax must be collected.

Taxable Sales vs. Non-taxable sales

Texas sales tax statutes impose tax on the sale, lease or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched, or that is perceptible to the senses in any other manner. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable.

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the following lists have been identified as being taxable or non-taxable by the Comptroller's Office when sold or sponsored by a school or organization within the school. The lists are not all-inclusive but may help you make determinations on other similar sales.

EXAMPLES NON- TAXABLE SALES

▪ Ad sales- in yearbooks, athletic programs, newspapers, posters
▪ Admission- athletic, dances, dance performances, drama and musical performance
▪ Admission- summer camps, clinics, workshops, project graduation
▪ Admission- banquet fees
▪ Admission- prom, homecoming
▪ Discount cards and books
▪ Food items sold during fundraisers (including annual plants and seeds that produce food for human consumption)
▪ Labor- automotive, upholstery, carpentry (parts are taxable)
▪ Magazine subscriptions greater than six months
▪ Services- car wash

Note: These are examples of non- taxable sales are not all inclusive

EXAMPLES OF TAXABLE SALES

▪ Agenda books	▪ Magazines- subscriptions less than six months
▪ Agricultural sales	▪ Magazines- when sold individually
▪ Art- supplies and works of art	▪ Musical supplies- recorders, reeds
▪ Artistic- CDs, tapes, videos	▪ Parts-career & technology classes
▪ Athletic- equipment and uniforms	▪ Parts- upholstery
▪ Automotive- parts and supplies	▪ PE- uniforms, supplies
▪ Band- equipment, supplies, patches, badges, uniform sales or rentals	▪ Pennants
▪ Book covers	▪ Pictures- school, group (if school is the seller)
▪ Books-workbooks, vocabulary, library, author (when we are the seller)	▪ Plants- holiday greenery, poinsettias
▪ Brochure items	▪ Rentals- equipment of any kind
▪ Calculators	▪ Repairs to tangible personal property(i.e., computer repair)
▪ Calendars	▪ School publications-athletic programs, posters, brochures
▪ Candles	▪ School publications- newspaper
▪ Car- painting, pin striping	▪ School publications-reading books
▪ Clothing- school, club, class, spirit	▪ School publications- yearbooks
▪ Computer- supplies, mouse pads	▪ School store- all items (except food)
▪ Cups- glass, plastic, paper	▪ Science- science kits, boards, supplies
▪ Decals	▪ Spirit items
▪ Family and Consumer Science- supplies and sewing kits	▪ Stadium seats
▪ Flowers- roses, carnations, arrangements	▪ Supplies- any sold to students
▪ Greeting Cards	▪ Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic
▪ Handicrafts	▪ Uniforms- club or class shirts
▪ Horticulture items	▪ Vending- pencils and other non-edible supplies when the school services the machine
▪ Merchandise- tangible personal property	▪ Wood working crafts- entire sale to include parts and labor

Note: Student Activity clubs are allowed to host two tax free sales per calendar year; all sales from thereafter are taxable. (*Refer to the Collecting and Reporting of Sales Tax section*)

One-Day Tax Free Sales

Each school in the District and each bona fide club within that school are allowed to have two (2) one-day tax-free sales during the calendar year (*January 1st – December 31st*). A one-day tax free sale refers to qualified days in which the collection and remittance of state sales tax is not required. This rule can be applied to fundraisers when the delivery is made to students on a single day.

- The delivery of yearbooks to students on a single day qualifies a yearbook sale as a one-day tax-free sale even though the yearbooks are sold throughout the school year.
- A book fair is not a qualified tax-free event since the school is acting as an agent for the vendor. (*The sale of items in which the school and the respective vendor have an agreement that the vendor will take*

back any unsold items, would generally not qualify as a tax-free sale because the vendor is not an exempt organization.)

The tax-free status of a one-day tax-free fundraiser must be selected in the **Application/Report for Fund Raising Activity** (*Appendix A-5*) and approved in advance by the principal.

Collecting and Reporting of Sales Tax

Tax must be collected on all taxable sales to determine the taxable status of a particular sale based on the campus location.

- Laredo 8.25% sales tax rate
- El Cenizo and Rio Bravo 7.75% sales tax rate
- Schools not in the city limits 6.75% sales tax rate

- Sales Tax Rate breakdown as of March 2001:
 - State Tax 6.25%
 - CTD Tax .25 % (*except El Cenizo and Rio Bravo*)
 - City Tax 1.25 %
 - County Tax .5 %

Collection Procedures

Each school has the option of imposing sales tax at the point of sale or absorbing the tax of total sales.

- Taxes collected at point of sale: If students sell mugs for \$5.00 and collect 8.25% tax, then \$5.41 should be charged for each mug sold. (*\$5.00 for the mug and \$.41 is for sales tax*)
 - **Formula: Sale Price x Tax Rate = Sales Tax**
Sale Price + Sales Tax = Total Sale Price
 - **Ex: \$5.00 x 8.25%=\$.41**
 - **\$5.00 + \$.41 = \$5.41**

- Taxes absorbed in the total sale: If students sell mugs for \$5.00 in which the 8.25% tax is included, then the actual sale price becomes \$4.62. (*\$4.62 for the mug and \$.38 for sales tax*)
 - **Formula: Sale Price ÷ Tax Rate = Sales Price without Tax**
 - **Sale Price – Price without Tax = Sales Tax Amount**
 - **Ex: \$5.00 ÷ 8.25% = \$4.62**
 - **\$5.00 - \$4.62 = \$.38**

All sales tax collected by the school shall be reported each month and remitted to the Accounting Department by the 10th of the following month.

- The **Sales Tax Report**, (*Appendix A-8*), must be completed monthly and submitted to the accounting department even if sales taxes were not collected.
- The tax payment should be made payable to the United Independent School District along with the **Sales Tax Report**.
- The Accounting Department will assume responsibility for submitting payment for all sales tax collections to the State Comptroller's Office.

Tax Free Purchases

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the school district. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose.

All items purchased by a public school, school district or non-private school for the school's own use qualify for an exemption from sales tax if the items purchased relate to the educational process and are being paid from the organization's own funds. The school, school district or authorized agent should provide the seller with a **Texas Sales Tax Exemption Certificate**, (*Appendix A-23*). Effective school year 2010-2011 the certificate should be signed by the purchaser at the time of the purchase attesting that the items bought are for District use.

Note: The district's **Texas Sales Tax Exemption Certificate** shall be used in conjunction with a school check. At no point should this certificate be used for cash purchases.

Purchases by individuals for their own use, even though connected with a school or school organization, are not exempt from the tax. Examples:

- Cheerleaders purchasing their own uniform
- Band members purchasing their own instruments
- Athletic team members purchasing their own jackets
- Sponsors/Coaches purchasing their own uniform attire

Tax Exemption Certificates

Tax Exemption Certificates (*Appendix A-23*) - The **Texas Sales and Use Tax Exemption Certificate** should be presented each time a purchase is made. It must state that the merchandise being purchased is for the organization's own educational purpose, is being made in the name of the organization and that payment will be made from the organization's own funds.

Resale Certificates (*Appendix A-29*) - The **Texas Sales and Use Tax Resale Certificate** should be presented to the vendor when merchandise is purchased by the school for resale (*such as fundraisers*).

Hotel Certificates (*Appendix A-30*) - The **Texas Hotel Occupancy Tax Exemption Certificate** must be presented to the hotel at the time of registration. Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax. (*The organization and their employees must pay local tax.*)

10 Other Issues

Payments for Contracted Services

When paying for contracted services the forms and guidelines listed below must be followed. All requests will be processed and approved by their respective required departments. (*Fine Arts related clubs require campus principal and Fine Arts Department approval.*)

A **Request for Consultant Services** form (*Appendix A- 28*) must be completed by the originator and approved by the proper administrator(s) before entering into any type of contract regardless of amount or if consultant is a volunteer.

- Provide the name and social security or Tax I.D. Number as well as a description of the services that will be provided and the amount of compensation.
- Must be completed before the services are rendered.
- This form needs to be filled out at least four weeks in advance to allow time for review. (*To ensure request is reasonable and to be certain that forms have been filled out completely.*)

Services that require a contract for services are: motivational speakers, seamstresses, and sound systems. This list is obviously not all-inclusive, but provides some guidance.

When payments are made to non-employees for contracted services it is necessary to complete the **Contract for Professional Services** (*Appendix A-18*) **W-9 Form** (*Appendix A-19*) **Certification of Criminal History** (*Appendix A-03*). (*A W-9 form should be obtained from any business or individual who is providing a service to the campus.*)

Note: Checks will not be issued until the consultant has been approved by the above stated departments.

1099 Forms

At the end of the calendar year, the Finance Department will request a copy of all W-9 forms along with a list of all non-employees who were paid for contracted services. The list must include the non-employee's address, social security or Tax I.D. Number, and the amount paid during the calendar year. The Finance Division will combine the data from all campuses and issue 1099 Forms as required by the Internal Revenue Service.

Note: Paying consultants/vendors out of pocket is prohibited, as doing so circumvents the 1099 tax filing process. Any reimbursements requested will be denied.

Any other questions in regards to consultant services or consultant services form should be directed to the Fine Arts department at 473-7121.

Payments for Contracted Services (District Employees)

According to the Texas Education Agency, "A campus may find a need to compensate school district employees for services performed beyond their regular duties, (i.e., maintenance employees who set up a school facility during off duty hours, school personnel judging contests outside of the normal school day, etc.). Such auxiliary services are those discharged by the employee in addition to their normal, specified duties and will usually be performed outside of regular work hours. These payments shall not be made directly to the employee, but rather should be made through the district payroll office." (Financial Accountability System On Line Resource Guide, Section 5.5.4.9)

- Employees who own their own business and provide services to the District must provide a completed W-9 form.
- In order to receive a school check the employee must be paid under their business name.
- If the employee does not have a registered business name, the campus should submit a request for payment on a **UISD Extra Duty Payment Form** (*Appendix A-16*) and a campus check to the District payroll office.
- Additional compensation such as that described above will be included in the employee's paycheck.

Meals

Student Appreciation Meals

Appreciation meals catered or provided for student of the month recognition or the like, should include a maximum of 2 family members per student, 1 administrator, and the designated student(s).

Field Trip Meals

If an employee/parent is acting as a chaperone, the employee/parent will follow the same travel guidelines as required through District travel procedures.

Staff Appreciation Meals

Staff appreciation meals (*i.e. Teacher Appreciation Week or Administrative Professionals Week*) can only be paid from the Student Council/Courtesy Service Club or the campus Social Club. Meals for appreciation must be a recognized event by the District. Schools should verify with the Superintendent's office for sanctioned events. Appreciation meals are restricted to one administrator and recognized staff. For Example, Counselors week should only include Counselors and an Administrator.

Out of Town Travel Meals

Staff is required to follow the District's current guidelines. Contact the Employee Travel and Receivables at 473-6441.

Gratuity

- Gratuity will be allowed only when staff and student receipts are combined and when paying with Student Activity Funds.
- Gratuity is NOT allowed from Campus Activity Funds/District Funds.

Additional information on travel can be found under the Accounting web link. District travel procedures also apply when traveling with Student Activity Funds.

Staff Development Meals

Meals are excludable from wages if they are provided:

- On the employer's premises
- For the employer's convenience
- Served during a training/presentation.

An agenda is required along with a sign-in sheet.

Examples of meals for the convenience of employer:

- Emergency situation – employee must remain on duty
- Remote work site without eating facilities
- During a “working” group meeting – staff cannot leave to obtain a meal

Taxable Meals

Meals are taxable if provided:

- Before or after work hours if not for overtime work
- Before or after business meetings
- To employees for boosting morale

Meals at annual award banquets are not taxable by definition

11 Appendices

		UISD	
		Official No.	
Appendix A – Student Activity Forms		Dept.	No.
A-01	Conflict of Interest Disclosure	901	024
A-02	Responsibilities of Faculty Sponsors of Student Groups	901	025
A-03	Criminal History Record Information Authorization	903	006
A-04	Sponsor Information Sheet	901	010
A-05	Summary of Fund Raising Activities	901	011
A-06	Application/Report for Fund Raising Activity	901	012
A-07	Inventory Sheet	901	013
A-08	Sales Tax Report	901	014
A-09	Sales Tax Summary	901	015
A-10	Deposit Breakdown Form	901	016
A-11	Check Request Form	901	017
A-12	Transmittal List-Money Collected From Students	901	018
A-13	Transmittal List-Money Disbursed To Students	901	019
A-14	Transfer Request Form	901	020
A-15	Request for Petty Cash	901	021
A-16	Extra Duty Pay Form	901	003
A-17	Incentives Request/Approval	901	022
A-18	Contract for Professional Services	901	002
A-19	W-9 Form		
A-20	Missing Receipts – Sample “1 st Notice”		
A-21	Missing Receipts – Sample “2 nd Notice”		
A-22	Check Collection Letter – Sample		
A-23	Texas Sales and Use Tax Exemption Certificate		
A-24	Request for Audit Form	954	001
A-25	Journal Entry Form		
A-26	Voided Check Form		
A-27	Returned Check Tracking Form	901	023
A-28	Request For Consultant Services	901	001
A-29	Texas Sales and Use Tax Resale Certificate		
A-30	Texas Hotel Occupancy Tax Exemption Certificate		

Appendix B –Nutrition Policy

B-01 Texas Public School Nutritional Policy

Appendix C – Contact Numbers

C-01 Accounting Department

Student Activity forms can be acquired with your campus bookkeeper or under the United Independent School District-Accounting, Student Activities, and Payroll web link: <http://adminshare/uisdforms/default.aspx>

STUDENT ACTICVITY FUNDS CONTACTS
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