July 1, 2022

School Administrators
Mansfield Independent School District
Mansfield, Texas

Mansfield Independent School District’s *Activity Fund Accounting Manual* has been revised as of July 2022. You are responsible for ensuring that you and your staff follow the revised procedures.

This manual is the stated regulations of the Mansfield Independent School District administration and is to be followed for all transactions involving activity funds at your campus. Any questions or comments regarding the implementation of activity fund regulations and procedures should be directed to the activity accountant. Your comments and suggestions are always welcome.

Your cooperation in ensuring the procedures in this manual are applied throughout the year consistently across the District ensures that the resources of the District as a whole are properly accounted for and protected. As always, your ongoing commitment is greatly appreciated.

Sincerely,

Michele Trongaard, CPA, RTSBA, SFO
Associate Superintendent of Business & Financial Services
# Table of Contents

General Policy ................................................................................................................................. 5  
Cash Receipts ................................................................................................................................ 10  
Deposits......................................................................................................................................... 15  
Fees Paid Report in Skyward Student ........................................................................................... 17  
Collecting District Funds .............................................................................................................. 19  
Cash Disbursements ...................................................................................................................... 20  
Sales Tax ....................................................................................................................................... 26  
Returned Checks ........................................................................................................................... 28  
Adjusting Entries and Transfers.................................................................................................... 29  
Monthly Reports ........................................................................................................................... 29  
Building the Billing Detail Report in Skyward Student ............................................................... 29  
Fundraisers .................................................................................................................................... 33  
Donations ...................................................................................................................................... 33  
Travel ............................................................................................................................................ 33  
Fund 461/865/876 Training Guide................................................................................................ 33  
  Fund 461 Important Budget Codes .............................................................................................. 33  
  Fund 461 Sub Object Codes........................................................................................................... 34  
  Fund 865 Local Codes .................................................................................................................. 34  
  Adding a fine/charge in Skyward Student .................................................................................... 37  
  Deposits........................................................................................................................................ 38  
  Deposit Transfer ........................................................................................................................ 43  
  Intent to Accept form..................................................................................................................... 48  
  Skyward Student Reports ............................................................................................................ 49  
  PayK12 User Instructions ............................................................................................................. 50  
  Amendments................................................................................................................................. 54  
  Requisitions................................................................................................................................. 55  
  Refunds........................................................................................................................................ 56  
  Summary and Detail Reports in Skyward ...................................................................................... 57  
  Scheduling a Report in Skyward Finance ..................................................................................... 60  
  Creating a Processing List in Skyward Student .......................................................................... 64
General Policy

A. Definition and Purpose of Activity Fund

Activity funds are defined as funds consisting of resources received and held by the school as trustee to be expended or invested in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, vending commissions, investment interest and donations. These funds are to be used to promote the general welfare of the school and the educational development and morale of all students. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds accounts.

B. Responsibility for Activity Funds

The principal at each campus is personally responsible for the proper collection, disbursement and control of all activity funds at the school. All MISD employees are required to follow the rules prescribed in this manual. Failure to follow the rules is cause for disciplinary action including termination. This responsibility includes:

1. Providing for the safekeeping of monies
2. Proper accounting and administration of transactions
3. Approval of expenditure of funds in compliance with Board policy (CFD local) and District guidelines as outlined in this manual
4. Adequate training and supervision of all personnel designated by the principal to administer activity funds

The school secretary/bookkeeper is responsible for maintaining an adequate supply of various activity fund forms. This person is responsible for issuing numbered cash receipt books as needed to teachers and other persons authorized by the school principal. This individual must keep a distribution record of all receipt books issued, which is part of the official activity fund records. The school secretary/bookkeeper is commonly responsible for the depositing of activity funds into the bank, accounting and reporting for activity fund activities and cash management. For simplification purposes, this role is referred to throughout this document as bookkeeper.

The individual activity fund sponsors are responsible for managing their respective activity funds. This responsibility can include developing fund raising plans, monitoring the financial position of the activity fund, reviewing the activity fund financial statements, safekeeping activity fund money until it is deposited by the school district, properly filing meeting minutes with campus bookkeeper/secretary and other fiduciary responsibilities.

The principal and campus personnel are not responsible for funds collected, disbursed and controlled by parents, patrons and booster or alumni organizations. These funds should not be accounted for in a school district's activity funds (i.e., PTA, Parent Teacher Organizations, athletic and band boosters clubs, etc.). Although such groups or activities are closely related to school functions or events, officers of the outside group itself should handle funds.
C. Activity Fund Types

1. **Campus Activity Funds** (CAF) – Consist of funds generated locally at the school or donated to the school controlled directly by the principal and used for the general welfare of the school and the morale of all the school’s students. These funds include the “GA” accounts such as general or school operations, fundraisers, pictures, etc. These funds are accounted for in Fund 461 and are considered District funds. Campus activity funds are considered local, public funds. The expenditure of these funds must comply with board policy (CFD local) and guidelines outlined in this manual.

   All policies that apply to the administration of District funds also apply to the administration of campus activity funds; therefore, expenditures of funds must be in compliance with all applicable federal and state laws and local Board policy and administrative guidelines.

   a. Cumulative expenditures for $50,000 or greater require Board approval and must go through District bid procedures.

   b. Similar commodities/services valued at $3,000.00 or more up to $9,999.99 require three written informal quotations initiated by the budgetary authority or support person for that purchase. Items may not be “split” on two or more orders to circumvent this policy. If there are no approved vendors for the commodity, quotations from non-approved vendors are acceptable.

   c. Purchases that exceed $200.00 up to $2,999.99 do not require written quotes. Sound business practices should be used when making these purchases and are subject to internal audit. Competitive bid laws are designed to guard against favoritism, improvidence, extravagance, fraud, conflict of interest and corruption and to foster honest competition so that a political subdivision obtains the best goods and services at the lowest possible price. All purchased regardless of dollar amount should follow this rule. If there are no approved vendors for the commodity, quotations from non-approved vendors are acceptable.

   d. The purchasing department is available as a resource at any time the campus needs assistance in making a purchase. Many times the purchasing department can save the campus money by using certain approved vendors. Please be aware of this resource and utilize it.

2. **Student Activity Funds** (SAF) – Consist of funds generated by specific student groups, not by the District or campus. These funds include the “SA” accounts such as band, senior class, student council and various clubs, etc. These funds are accounted for as agency funds in Fund 865 and are not owned by the District. Student activity funds are not subject to purchasing and bid laws; they belong to the students. However, please check with the purchasing department for approved travel vendors that must be used.

   The student group controls decisions about the expenditure of these funds with the assistance and supervision of a school district sponsor. Sponsors of these organizations have fiscal responsibility to ensure proper collection, proper expenditure of funds and professional stewardship and guidance in operational/financial matters. All sponsors must be familiar with policies and procedures in this manual.

   The basic purpose for raising and expending activity funds that belong to a particular student group must be for the direct benefit of the students belonging to that group or for the general benefit of the school as a whole (e.g., Senior Class campus beautification project). Within this scope, funds are to be used for financing the purchase of supplies, services, equipment and activities that add to
the general welfare of the group members. The following guidelines apply to student activity funds:

a. Student activity funds are to be used to finance a program of non-curricular school activities augmenting, but not replacing, the activities provided by the District.

b. Projects for the raising of student activity funds shall contribute to the educational experience of students.

c. Before purchase or requisition of goods and services, the organization’s treasurer, the sponsor and the campus principal must approve the expenditure on the requisition approval form. Backup must include meeting minutes authorizing expenditure.

d. The faculty sponsor must submit all monies collected by student groups on a daily basis to the campus bookkeeper.

e. School personnel who are associated with student activity funds could be responsible for replacement of money lost or improperly spent.

3. Faculty Funds - Consist of funds generated solely by and used for the specific purpose of benefiting faculty members, commonly known as Sunshine/Flower Funds. Faculty funds must be accounted for in a separate account established specifically for that purpose. Faculty funds may be spent in any manner that is approved by the principal as long as the expenditure falls within the boundaries of District policy. However, based on the political ramifications of misusing student activity funds, the best advice concerning the depositing and expending of faculty funds is to proceed with caution.

Not only must a campus be careful how faculty funds are expended (i.e., in accordance with prescribed District policy and overall philosophy), but campus personnel must make certain that only faculty funds are deposited to the faculty account. In the event faculty funds are misused, or if student funds are inappropriately diverted to the faculty account, a shadow of doubt is cast on all faculty members associated with the campus and disciplinary actions may be taken.

All expenditures for hospitality, condolences or other purpose, which is for the sole benefit of the faculty, should be paid out of faculty funds. These funds may be contributed by the school faculty/staff members voluntarily or generated from designated faculty fundraisers such as campus night at a local restaurant. Faculty fundraisers must be advertised as such and the campus must be able to show proof the public is aware the fundraiser supports faculty.

Faculty funds may be expended at the staff’s own discretion with principal approval. It is best policy for the campus to form a committee that makes decisions and approvals concerning the use of faculty funds. Faculty funds are not subject to purchasing and bid laws because they are not considered District funds; they belong to the faculty. However, this fund must follow the district policy of no gift cards.

The sales tax exemption cannot be claimed for purchases from this fund.

D. Accounting for Receipts and Disbursements

Receipts must be accounted for according to how the money was raised. Disbursements must be accounted for according to how the money was expended. As an example, if the student council
conducts a fundraiser, proceeds from that fundraiser must be recorded under the student council activity fund account. Likewise, if the student council subsequently votes to purchase new benches for the campus corridor, this expenditure must be recorded under the student council account. In all cases the appropriate level of supporting documentation must be retained for audit purposes for all transactions involving activity funds.

E. **Purpose of Control Procedures**

School personnel are placed in a position of extraordinary trust by parents and students when student funds are placed in their care. Adequate measures to control these student funds will assure parents and students that the funds are being handled properly. It is for the purpose of providing this assurance and protection that activity fund control procedures have been established.

The various control procedures are also designed to help protect the individuals who work with activity funds. Each step in the control procedures (writing and delivering cash receipts, preparation of purchase orders, maintaining accounts, reconciling accounts in a timely manner, etc.) plays a vital part in the overall system of controls. Strict adherence to control procedures is the “safe harbor” of protection for all individuals who work with activity funds.

An adequate system of controls that is appropriately followed casts a favorable perception to the community concerning the individuals associated with activity funds, as well as the entire campus and the District as a whole.

F. **Reviews of Activity Fund Records**

The activity fund financial records and procedures of all schools will be subject to review at any time throughout the year with little or no advance notice to the campus. These reviews will be performed by MISD accounting staff and reviewed by the District's "outside" independent auditors. The independent auditors may perform additional test work on various activity funds during their annual audit of the District's financial statements. Written responses to the audit reports may be required from the auditors. The responses should describe actions that will be taken to correct any deficiencies or errors noted in the audit report.

Upon entering a new assignment, a principal should study the activity fund records and the most recent auditor's report related to the activity funds at their new school. The principal should determine the financial condition of their activity funds and become aware of any deficiencies or errors noted by the auditor. Since principals are charged with custodial responsibilities for their activity funds, they should continually monitor the financial condition of the funds through the proper review and approval of monthly reports (i.e., as evidenced by the principal’s signature). The principal may also request a special review if a situation or event warrants it.

G. **Retention of Records**

The campus records should be maintained for five years after the conclusion of the fiscal year and remain available for review at any time.

H. **Defunct Student Activity Accounts**

Occasionally a student group attached to a designated student activity fund is no longer functioning therefor the group is considered defunct. Student activity groups must provide a section in their bylaws
that determines how remaining funds will be used if the group becomes defunct. If the bylaws do not include instructions if the group becomes defunct, funds can be moved to similar student activity account to provide financial benefit to existing student groups with the approval of the Principal and Business Services department. A Defunct Student Activity Account Transfer form must be completed and sent to the activity accountant for approval.

1. **Defunct Student Activity Account Transfer Form** (see business forms under business services department website)

2. A typical occurrence with student activity fund accounts at the high school level is the “class of” accounts needing to be defunct. These groups must have in their bylaws what will happen to the remaining funds as of graduation date (such as campus beatification).

I. **Miscellaneous Guidelines**

The following are policy statements intended to lay a framework for detailed procedures related to accounting for activity fund and capital asset transactions at the various campuses. These policies will be discussed in greater detail in the following chapters of this manual. Any doubts about how a specific transaction is affected by the detailed procedures that follow should be cleared with the director of financial services prior to entering into the transaction.

1. It is the intention of the Board and administration that each of the procedures set out in this manual be strictly adhered to, to avoid disciplinary action up to and including termination of employment for all involved parties.

2. Money collected through activity funds are public funds and should be safeguarded as such. The same concept applies to physical properties at each campus.

3. A school may maintain a number of different clubs within its general fund 461 activity fund (e.g., running club, cooking club); however, the funds will be housed in the general bank account for MISD and controlled by the principal.

4. Student activity funds are not to be used for the general convenience of any individuals. Accordingly, no loans may be extended, stamps are not to be sold, checks must not be cashed, and change may not be made. Student activity funds (fund 865) are housed in the general bank account for MISD.

5. A Requisition Request Form must support all disbursements unless specifically exempted in this manual or in writing from the district's administration.

6. A Skyward student receipt must support all money received, even if received via postal mail.

7. Activity fund money shall not be expended for goods or services in conflict with official Board policy. These accounts shall not be used to bypass district procedures for expending budgeted district funds.

8. Borrowing money to purchase items at the campus level is not allowed. This includes items acquired on an installment or lease-purchase plan.

9. An original copy of this manual is to be maintained at each campus for use by the head administrator and bookkeeper/secretary. In addition, copies of relevant chapters of the manual should be made available to anyone affected by the policies or procedures mandated by this manual.
10. Do not co-mingle personal funds and district funds for any reason.

11. The principal or bookkeeper/secretary of a new campus should contact the activity accountant, in setting up the campus activity fund.

12. New bookkeepers/secretaries should contact the activity accountant, for assistance. However, the campus is responsible for having a backup for the bookkeeper/secretary on site at all times.

Cash Receipts

A. General Policy Guidelines

1. A Skyward student receipt should be generated immediately for all cash and/or checks received. Even if the check is received by mail, there must be a Skyward student receipt.

2. Skyward receipts and tabulation sheets are pre-numbered. The tabulation sheet must be prepared in ink and not be altered or contain erasure marks.

3. Postdated checks shall not be accepted by the school from any source. All checks should include a name, address, when possible phone number and a driver’s license number. Temporary (unless they have the proper name and address pre-printed), out-of-state and out-of-country checks may not be accepted.

4. Skyward student receipts must be used. Receipt books that are not MISD receipt books are prohibited.

5. A Skyward student receipt should be given to the person paying or turning in the money (such as a sponsor of a student activity group or club).

6. Checks should be restrictively endorsed at the time they are received using the general operating deposit stamp. Please make sure that the checks are made out properly to the campus. Also, always go by the written amount on the check.

7. Money collected by sponsors, department heads, etc., must be submitted to the bookkeeper/secretary on the day it is collected along with the properly filled out tabulation sheet (the date on the tabulation sheet is the date the funds are taken in). This practice precludes the problem of delaying or forgetting to turn in the money, and further safeguards the money from theft or loss. Employees should not keep money unsecured in the classrooms or take money off district property. Campus administration is responsible for making sure after-school event funds are placed in the campus safe and notifying the campus secretary/bookkeeper as the fund must be deposited within one business day.

B. Purpose of Receipts

A Skyward student receipt should be generated for all cash collections. Such record can be accomplished by completing a Tabulation Form from a group of individuals turning in money for the same purpose on the same day as once the funds are turned into the campus secretary/bookkeeper a Skyward student receipt is completed for the total of the tabulation form. Every penny collected on a campus must be documented on a Skyward student receipt or Tabulation Form by the person who collects the funds, regardless of who is collecting the money (e.g., student, teacher, bookkeeper or principal). For example, when a teacher collects funds from a student, the teacher must document the
collection on a *Tabulation Form*. Then, later that same day, the teacher must submit the money and tabulation sheet to the bookkeeper. The funds will be verified in the presence of the person turning in the funds. Run a calculator tape of all checks to verify amount. (Calculator tape will be attached to the deposit slip.) Once all cash and check totals have been verified, issue a Skyward student receipt to the teacher.

The purpose of the Skyward student receipt is to provide the payee with evidence that the money has been delivered. Delivery of the receipt to the person delivering the funds allows the depositor to verify the accuracy of the amount recorded by the bookkeeper. When a receipt is not issued and delivered immediately, control over the transaction is diminished.

C. **Issuance of Individual Receipts (Secretary/Sponsor/Teacher/Student)**

1. Special emphasis is placed on the requirement that all Skyward student receipts be filled out completely and issued to a specific person.

2. Cash must be counted by the person accepting the money in the presence of the person turning in the money. A Skyward student receipt must be prepared and delivered to the person presenting the cash at the time the money is received.

   Expectation: In cases where the bookkeeper is unable to count funds at the time submitted, the funds should be placed in a sealed fraud resistant bag, signed by both parties and placed in the safe until such time that both parties are available to open the sealed bag, count the funds and issue a Skyward student receipt. In the event that the bookkeeper and teacher cannot count the money together, the bookkeeper/secretary should count the money with another district employee. Money should always be given directly to the bookkeeper/secretary or their alternate designee. Funds must never be placed on the bookkeeper’s/secretaries’ desk. Funds must be deposited within one business day of receiving them.

3. Receipts should be filled out completely, including:

   a. Date received

   b. Name of the person from whom the money was received, unless a check comes in the mail from a company, then the receipt must be completed in Skyward student under the secretary/bookkeeper name taking in the funds

   c. Amount received

   d. Amount received by type cash, check, credit card. The total of cash and checks should be shown separately. If a tabulation form is presented, then please use pay cash in Skyward student receipting.

   e. Record the check number on the receipt (unless a tabulation sheet is used as the tabulation sheet will have the cash and check split)

   f. Simple description for the payment (remove the bill code from the description in order to type the actual description of what is being deposited)

      1. There is one bill code per student activity group.
      2. “Balances from previous school” fines in Skyward student must be researched by
clicking fee history and changing the fiscal year. When adding the receipt, the campus bookkeeper/secretary will remove balance from previous school in the description and type what the fine is for. Please note: A lower campus cannot see the history on a student from a higher campus.

3. If using the general bill code, then make sure the description states what is actually being deposited.

4. If a bill code needs to be built in Skyward student, then contact the activity accountant.

5. The Skyward student bill code is highly important with the integration with PayK12.
   1. Do not use special characters in the description of the bill code such as commas, has tag, number sign, semi-colon, etc.
   2. On the library bill code for lost books, please make sure to put either LB or library at the beginning of the description in order for the PayK12 report to show accounting that it is a library book and not a textbook.
      a. If a campus librarian has access to waive and add fines, then he/she has the same access as the campus secretary in Skyward Student Fee Management. Librarians are to only handle library fines.

   g. Indicate tabulation sheet or alternative cash receipt numbers when applicable

4. If you make a mistake on a Skyward student receipt, then please contact the activity accountant for assistance.

Print the Skyward student receipt to be given to the individual from whom the money was collected. If it is a company check received in the mail, then the receipt does not need to be printed as it will be noted on the fees paid report that is required to be attached to the cash receipt in Skyward Finance.

D. Tabulation Form (Sponsor/Teacher/Student)

1. Sponsor/Teacher/Student turning in money to the bookkeeper/secretary should complete a tabulation form including an additional backup documentation (such as check stubs, fundraiser forms, etc.). Make sure the date on the tabulation sheet is the date the funds were taken in – not the date taken to the campus secretary/bookkeeper.

2. Whenever money is collected from a number of students or teachers for a common purpose (e.g., parking fees, club dues or sunshine fund contributions), a Tabulation Form must be used. The tabulation form requires less time to prepare than individual receipts and still documents the appropriate information.

3. Individuals who are turning in money must print their names on the top right corner of the form to acknowledge the accuracy of the amount recorded. The form also requires the check signer’s name, the check number (if appropriate), and amount being accepted. The cash chart on the tabulation form must be filled out before turning into the bookkeeper/secretary.

4. The individual who collects the money must turn the money in to the bookkeeper/secretary on the day it is collected along with the signed Tabulation Form.

5. The bookkeeper/secretary must count the money in the presence of the individual who turned it in to verify that the amount turned in agrees to the total amount collected, as stated in the middle of
6. The bookkeeper/secretary must keep the original copy of the *Tabulation Form (white)*. The duplicate copy must be given to the sponsor/teacher for their records (yellow).

7. The form must be filled out completely before submitting to the bookkeeper or the form will not be accepted.

1. The purpose on the tally sheet is necessary to determine if the funds collected are required fines/fees or optional fees.
   a. All required fines/fees are to be added to each individual student by processing lists on Skyward Student. The campus bookkeeper/secretary will complete the processing list by requesting the student’s first and last name, student identification number, the description of the fine/fee, and the amount of the fine/fee.
   b. Optional fees are permitted to be setup on PayK12 with the item setup form obtained from the campus secretary. If the campus secretary does not have the PayK12 item setup form, then please contact the activity accountant or the accounting assistant.

8. Sample Tabulation Form. (This form must be requested from the secretary to the Associate Superintendent of Business and Financial Services and will be interoffice mailed or picked up by campus personnel.)
Mansfield ISD
TABULATION RECEIPT FORM

DATE: STUDENT GROUP: PURPOSE: TEACHER:

PURCHASE TAXABLE NON TAXABLE

FOR CAMPUS OFFICE USE

<table>
<thead>
<tr>
<th>BAG #</th>
<th>RECEIPT #</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL AMOUNT

CASH

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

COINS

CHECKS

TOTAL *

<table>
<thead>
<tr>
<th>Cash Check</th>
<th>Name</th>
<th>Check Signer</th>
<th>Check #</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TOTAL *

*Totals should agree

SUBMITTED BY: ____________________________

E. Exception to Remitting Receipts
Sales of items with a unit sales price of $1.00 or less do not have to be documented on either a tabulation form (e.g., fundraiser selling pickles for $0.50 each does not have to be documented by issuing a Skyward student receipt to each individual person buying a pickle or by completion of a tab sheet). However, if a student actually sells the items and submits the funds to the sponsor, the sponsor must receipt the student because the total amount being submitted is greater than $1.00. Regardless of how the sponsor ends up with the proceeds of such a fundraiser, the sponsor who is organizing the pickle sale must submit the money on a daily basis to the bookkeeper/secretary, which must issue a Skyward student receipt to the sponsor.

**Deposits**

A. **General Policy Guidelines**

1. A deposit must be prepared each day money is collected, and must be submitted to the district’s police department on a daily basis (or must be stored in the campus’ fireproof safe/vault until the next regularly scheduled police department pickup). It is the responsibility of campus personnel to ensure the fireproof safe/vault is maintained in good working order and is bolted to the floor.
   a. Make sure any keys located in the safe are labeled as to what they go to
   b. Cell phones – If a student uses a telecommunications device without authorization during the school day, the device will be confiscated. An administrative fee of $15 may be assessed in order to pick up the confiscated telecommunications device from the office. Confiscated telecommunications devices that are not retrieved by the student or the student’s parent will be disposed of after the notice required by law. [See policy FNCE.]

2. All cash deposits must be verified by a second MISD staff member.

3. Debit and credit notifications received from the bank for shortages and overages on a deposit should be researched and recorded as a separate adjustment in Skyward cash receipt. No changes should be made to the original Skyward cash receipt. Contact the activity accountant with any questions/help.

4. Deposits may be made only in accounts authorized by the administration and approved by the School Board. Employees of the district may not open or maintain any other accounts for the purpose of holding funds collected through activity funds.

5. Student Nutrition bank bags are to be held in safekeeping in the front office safe for daily pickups and follow the change of custody form guidelines. Since Student Nutrition deposits are usually given to the campus bookkeeper/secretary midafternoon (after pickup by the police department), the deposits must be vaulted for one business day only.

B. **Deposit Procedures**

1. Prepare deposit slips in triplicate. White copy must be included in the deposit bag. The yellow copy must be included with the campus backup documentation such as a tally sheet/Skyward student receipts/fees paid report. The pink copy of the deposit slip must stay in the deposit book.

2. If a deposit requires multiple deposit tickets be sure to record “1 of 2” and “2 of 2” on the appropriate ticket.
3. No cashing checks!

4. Checks must be listed on the deposit slip including the check number and amount. Care must be taken to ensure all checks are restrictively endorsed “For deposit only” with your deposit stamp at the time it is received.

5. Only use district provided fraud resistant deposit bags. Based on the district’s contract with the bank, specific requirements must be met when organizing your daily deposit and when filling out the required information on the deposit bag.
   
   a. Sample Fraud Resistant Deposit Bag

   ![Sample Fraud Resistant Deposit Bag Image]

6. Additional bank bags can be ordered throughout the year by contacting the secretary to the Associate Superintendent of Business and Finance free of charge.

7. The supporting documentation for the deposit (yellow deposit slip, fraud bag slip, Skyward student receipts, tabulation forms, fees paid report, etc.) must be retained and filed in an organized manner for audit purposes as well as attached to the Skyward cash receipt.
   
   a. The fees paid report has the budget code for the funds to be deposited into out beside each bill code. (Below are instructions on how to build the fees paid report in Skyward Student)

8. If money will be received on the campus and missed the daily police department pickup, the campus
The bookkeeper/secretary must vault the funds to be taken to the bank the next business day. If the campus takes a deposit to the bank, then a MISD Police officer must accompany the designated campus person to the bank when making a cash deposit of $1,500 or more.

9. In the event money needs to be turned in at the end of the day and the bookkeeper/secretary is no longer present, the money must be turned in to a campus administrator or backup MISD staff designee. If it is anticipated that this will be after hours, advance notice must be given to the campus administrator. Funds for deposit may not be kept anywhere on campus except the vault and must only be vaulted for one business day.

10. If the District’s police department fails to make a daily pick up notify, the activity accountant, immediately.

11. Student nutrition deposits are to be prepared and sealed in a fraud resistant bag by the cafeteria managers. All campuses are responsible for arranging for someone to accept the student nutrition sealed fraud resistant bag each day (usually the secretary/bookkeeper). If the bookkeeper/secretary is unavailable, an alternate should be trained and available to accept the bank bag. Student nutrition will have a duplicate change of custody form with bank bag details (i.e., bag number, amount). The bookkeeper/secretary will confirm the bag number and initial the form indicating physical acceptance of the bag. The bookkeeper/secretary will get the carbon copy and student nutrition will retain the original. The forms should be filed daily with the police department log. The student nutrition department will comply with the deposits being made before holidays.

**Fees Paid Report in Skyward Student**

Once logged into Skyward Student, click on the administration tab. Then, click on Fees Paid Report.

![Fees Paid Report in Skyward Student](attachment:image)

Click Add. The below print screen will pop up.
The title can be Fees Paid Report or campus specific such as Coble MS Fees Paid Report.

Make sure to check the box “Share with other users in entity 045” (the entity number will change depending on what campus is setting up this report.

The payment date should be the same date in low and high (this will be the date all receipts were taken in).

The deposit number will be the campus secretary/bookkeeper’s first and last name no spaces in low and in high their first and last name no spaces with “z” until a “z” cannot be typed anymore.

Uncheck select all out beside Payment Bill Codes and only select Pay Cash and Pay Check. The campus secretary/bookkeeper may have to add in pay waive every once in a while in order to balance to the amount paid in register column on the Fees Paid Report.

Click Save.

The report is then ready to edit each day and change the payment date for each deposit date.
Collecting District Funds

A. Definition of District Funds
Funds collected at campuses that have been defined by central administration as district revenue, rather than activity fund revenue.

B. Types of District Funds

TCC Dual Credit Fees
Technology Fees
Lost and Damaged Textbooks
SAT/ACT Testing Fees
Summer School Tuition

C. Process for Collecting and Remitting District Funds

1. A Skyward student receipt must be issued for each collection of district funds.

2. District fund collections must be deposited into the school’s code 461 L 00 2171 00 XXX 0 00 000 on the Skyward cash receipt.

D. Refunds for District Fund Items

In the event a district fund item must be refunded to a parent (e.g., lost textbook is found after paying fine or transfer is revoked) follow the below instructions.

1. The original deposit to the campus activity account must be verified and confirmed by obtaining the Skyward student receipt/PayK12 receipt.

2. The campus must: (1) Send activity accountant a copy of Skyward student receipt/PayK12 receipt, campus deposit proof if via PayK12 (redacted) via email. (2) Purchasing will setup vendor. (2) Purchasing will submit a check request in Skyward using the appropriate code the funds were initially deposit too for the principal to approve.

Cash Disbursements

A. General Policy Guidelines

1. The principal shall approve no expenditure unless sufficient funds are available in the appropriate activity fund account.

2. Campus activity funds must be spent to benefit students and should never be diverted for faculty use (except for professional development trainings that will in turn benefit the students).

3. Rubber stamps, forged signatures or typed names are not acceptable forms of approval and may lead to disciplinary action up to and including termination of all involved parties.

4. If a purchase must be made at a store that you will not know in advance the exact cost of the items to be purchased, then the bookkeeper/secretary can process a requisition for a rounded-up lump sum. All fund 461 and fund 865 expenditures must go through Skyward for a purchase order.
5. All payments should be made by check via accounts payable (Skyward).

6. Payments should never be made to employees from the activity fund for services, extra-duty or overtime; these payments must be made through the payroll department via a timesheet.

7. Individuals who are not district employees or non-incorporated businesses paid for services for $600 or more are reported on a Form 1099 through Skyward. The vendor would need to get with the purchasing department as to submitting their W9, etc.

8. All requisitions shall be requested via a requisition request form and be signed by the sponsor and student treasurer/club president. Club minutes approving the expense must be attached to the check backup sent to accounts payable for sufficient documentation.

9. All invoices/receipts should be submitted to the bookkeeper/secretary in a timely manner. Late payments to vendors reflect on the entire district and could result in late payment fees or interest charged to the account. Texas Government Code Chapter 2251 required the district to pay vendors within 45 day of the later of: the date the goods are received; the date of the performance of the service; or the date we receive the invoice.

10. School personnel making any purchase in the name of the school without getting prior approval from the principal may be personally liable for the purchase. The plan do study act (PDSA) form will be required if this instance should happen. **Purchase orders are to be approved before any expenditures happen!** NOTE: If the campus does not adhere to the purchasing cut-off dates each fiscal year, then the campus must fill out the PDSA form to attach to the purchase order.

11. Unallowable Expenses - Activity funds shall not be used for the expenses detailed below. The list is not complete and should only be used as a guide.

   a. Medical or hospital expense
   
   b. Loans to employees, parents or students for any reason
   
   c. Individual’s professional dues, personal bills or memberships into private clubs
   
   d. Payment of expenses for spouses or other non-employees
   
   e. Purchase of any gift for any person or organization except as allowed for awards/recognition or purchased from faculty funds
   
   f. Extravagant or high-priced award/recognitions (these should be of nominal value - $25 maximum)
   
   g. Abuse of light refreshments/snacks and lunches at staff development or campus meetings. Meals are allowed for long workdays such as open house as well as two times throughout the fiscal year in which one must have a meeting agenda, sign in sheet, and professional development occurred for a minimum of 6 hours.
   
   h. Donations to individuals, organizations or scholarship funds. This is considered a gift or public funds, which are prohibited under Article III, Section 52 of the Texas Constitution. These items would be allowable from student activity and faculty funds.
i. Alcoholic beverages, tobacco products, controlled substances, lottery tickets, firearms or other weapons

j. Extra compensation or bonuses to employees whether in the form of cash or gifts

k. Replacement of an individual’s property that was lost, stolen or damaged on District premises or at a District function. The Texas Tort Claims Act prohibits use of funds in this manner.

l. Meals for day travel, unless sponsoring students.

m. Bounce house rental from non-approved vendors and vendors without proof of insurance. All vendors providing bounce houses, moon walks, inflatable slides, etc. must provide Risk Management with Proof of Insurance and a list of equipment rented before you rent.

n. Any other expenditure prohibited by federal or state law, TEA or Board policy.

B. Overview of Use of Funds

In accordance with state law and Board policy (CFD Local), campus activity funds shall be expended for the benefit of the district or its students and shall be related to the district’s educational purpose. The expenditures, to the extent possible, shall be expended to benefit those students currently in school who are associated with the group that accumulated such money. The principal shall use reasonable discretion in expending funds in harmony with the stated basic purpose of the various funds. The collection and expending of activity funds such as student vending, pictures, etc., should have as its basic purpose the promotion of the general welfare of the school and the education, development and morale of all students of the campus.

The collecting and expending of student activity accounts such as band, student council, etc., should be in accordance with the stated purpose of the particular group. Funds from student activity accounts belong to the students. Accordingly, student funds may not be diverted to a faculty controlled account for the purpose of spending the funds on the faculty (i.e. funds from a student account may not be deposited/transferred to a faculty account).

In general, expenditure of activity funds should be able to pass the public scrutiny test. If you have to ask for permission, it is likely an inappropriate expenditure.

C. Appropriate Expenditures

Activity funds shall, to the extent possible, be expended to benefit those students currently in school who are associated with the group that accumulated such money. The principal shall use reasonable discretion in expending funds in harmony with the stated basic purpose of the various funds. The collecting and expending of activity funds such as student vending, pictures, etc., should have as its basic purpose the promotion of the general welfare of the school and the education, development and morale of all the school's students.

Funds from student accounts, whether controlled by the principal or by the student group (SA or GA accounts), must be used to benefit students. Accordingly, student funds may not be diverted to a faculty controlled account for the purpose of spending the funds on the faculty (i.e., funds from a student account may not be deposited or transferred to a faculty account).
1. Professional development including travel as long as the district’s travel policies are followed (such as a student activity sponsor conference)

2. School assemblies, student body social functions and field trips (If charging admission, then campus must follow start up cash instructions in the business and financial services manual.)
   a. Deposits are allowed for field trips; however not advised, the campus must be aware that it could be out the funds if the vendor goes out of business.

3. Awards/recognitions/incentives such as plaques, caps, certificates, etc. for students or volunteers as well as teacher appreciation gifts of nominal value ($25 maximum) that can be used on campus

4. Classroom and office supplies

5. Campus security

6. Light refreshments/snacks
   a. If students are being held longer than three hours on a weekend, then the students may be fed out of activity funds.
   b. End of year parties of pizza, etc. are also allowed, if the parties is at the end of the school day and does not interfere with instruction.
      i. All campuses are allowed to have six food fundraisers during the school day that is not required to meet the Smart Snack nutrition guidelines. The school day is defined as midnight until thirty minutes after the end of the school day. This six days have to be submitted to the student nutrition department as well as have an Eduphoria fundraiser form completed.

7. Meals are permitted twice a year for staff development/staff retreats and/or teacher/staff appreciation. Meals should not exceed the meal allowances as allotted for overnight travel—($15 for lunch, $26 for dinner).
   For federal funds – no meals unless prior approved by the director of the program.

   If you are planning a campus/department retreat, the proper documentation to substantiate the meal will be:
   a. An agenda detailing the time for the meeting and professional development activities—at least 6 hours in order to provide a meal. (I.e. 8:00 a.m. to 2:00 for a lunch—for the overachievers, 8:00 a.m. to 8:00 p.m. would cover both lunch and dinner). Campuses/Departments must have the retreat on one day.
   b. Sign in sheets for those employees attending.
   c. A retreat is approved to be off district property with these requirements:
      a. MISD approved vendor must be used
      b. During the Day (work hours)
      c. No alcohol
      d. Within per diem ($13 breakfast, $15 lunch) + $10 per activity
      e. Agenda provided detailing the time for the meeting and professional development activities (at least 6 hours)
      f. Sign-in Sheet for those employees attending
      g. Campus/departments must have this retreat on one business day.
      h. When submitting the expenditures, separate out the meal and
activity, but the total must stay within the meal + activity total ($25 if it’s lunch and activity).

8. Spirit or faculty t-shirts if teachers/staff are required to wear the items during certain activities (i.e. Meet the Teacher, Open House, Friday Spirit Day, etc.) A limit of $10 per staff member per year can be used from Campus Activity Funds (this $10 is funded by the commission checks).

9. Contracted services such as band masterclasses, D.J., guest speakers, etc. – these contracted services needs to follow the business and financial services manual section 14 contracts. There is a contract review and approval form as well as a contracted services agreement posted.

10. Cell phones – if a cell phone is stolen off of a campus property (taken up from a student and locked away), then the campus could be responsible for paying the replacement cost. The replacement cost should come from the account line for cell phone fines.

D. Purchase Order Approval

1. The following information must be included on each purchase order request to the campus secretary/bookkeeper:
   a. The vendor from whom the purchase will be made
   b. Detailed description of item(s) being purchased, where and when; when expenses are being incurred as part of a school event, the name of the event should be included in the description (e.g., awards assembly, perfect attendance party or band banquet)
   c. Cost of total amount to be paid
   d. Name or number of the activity fund account that will be charged for the purchase
   e. Signature of the person requesting the purchase (usually club sponsor or principal) and the student treasurer signature if using student activity funds (can also be found on the requisition request form) and club minutes detailing use of funds must be provided as backup
   f. Secretary/bookkeeper will enter the purchase order into Skyward and submit to record the time.
   g. Principal will approve the purchase order via Skyward finance.
   h. Purchasing department will email out approved purchase orders.

E. Payments to Employees

If the campus is paying any employee/substitute for hours worked (substitutes, extra duty, etc.) from an activity fund, it must be paid to the individual directly through the district’s payroll process.

Follow the steps below to process payments to employees:

1. A MISD Hourly Employee Timesheet must be completed using the proper payroll account code such as 461.E.36.6117.00.XXX.0.99.XXX or 865 E 00 6199 00 XXX 00 XXX.

2. MISD Hourly Employee Timesheet must be filled out completely and sent to Payroll.
3. Once Payroll has processed the timesheet, the employee will be paid on their normal paycheck.

4. Secretary/bookkeeper must run a summary report monthly to cover any benefits via a Skyward transfer.

F. Payments to Individuals for Providing Personal Services – 1099s and W-9s

The IRS requires entities to report payments of $600 or more for services performed by people not treated as its employees on a Form 1099-MISC. Services that schools might need to report include t-shirt printing, catering, consulting, choreography, etc. The district and the campuses will share the responsibility for 1099 reporting. The campus’ responsibility is to obtain a Form W-9 from individuals and businesses to email to the purchasing department and process the vendor through Skyward in order for a requisition to be entered using the 461/865 accounts. The purpose of this form is to ensure we get the correct name and taxpayer identification number (typically a social security number for individuals) to report on the Form 1099. The district is responsible for pulling the information from Skyward and filing the 1099s.

Honourariums, commissions, bonuses, and any other cash payments from vendors to district personnel for duties performed during the normal course of the workday are expressly prohibited by the Texas Penal Code.

G. Invoices/Receipts

1. The only case when an original receipt or vendor invoice is not required is when a check is issued to cover a travel advance for:
   a. Student meals - A list of students and faculty traveling with totals of how many people must be included as sufficient backup documentation.
   b. Change Fund – See below for instructions.

2. The invoice should be matched with the Skyward purchase order after the purchase is made:
   a. Verify vendor name
   b. Verify the description of items
   c. Verify the price

3. Test the clerical accuracy of the invoice.
   a. Ensure that the price multiplied by the quantity equals the total amount charged.
   b. Sales Tax
      1) If the purchase is for district use, sales tax should be deducted from the invoice total and the school should issue a Texas Sales and Use Tax Exemption Certificate to the vendor.
      2) If an item is purchased by the school and will be re-sold to a student (e.g., cheerleader uniforms, band instrument supplies) sales tax would not be paid by the school to the vendor. Instead, the school should issue a Texas Sales and Use Tax Resale Certificate to the vendor.
and then must collect, report and submit tax on the sales to the student.

H. Gift Cards

The purchase of gift cards is **not allowed** from any activity fund, which includes faculty funds. There are instances where a community member may bring a campus a Wal-Mart gift card as a donation. When this occurs, the campus is to keep the gift card in the safe with the intent to accept form until the gift card is spent entirely (note: the purchases will have tax assessed). The receipt (it is best to spend all at once) will be placed with the used gift card and intent to accept form to be filed by the campus secretary/bookkeeper in that month’s financial paperwork.

I. Ordering Accounting Supplies

1. *Deposit Books* – Email the secretary to the associate superintendent of business and financial services. These must be ordered and can take up to 6 weeks to receive.

2. *Requisition Request Forms* – usually an excel form held by the campus secretary/bookkeeper

3. *Bank Bags* – Email the secretary to the associate superintendent of business and financial services.

J. Change Fund Guidelines

A change fund may be established at the discretion of the principal at the high school campuses for up to $100. Change funds exist for the sole purpose of making change for parents, students or staff. The cash remains on the school premises; it is the responsibility of the principal to exercise the maximum available protection of these funds. The change fund should be secured at all times with only appropriate personnel having access to the cash and must be vaulted daily.

K. Implementing a Change Fund


L. Cash Advance

1. Cash advances can be used for meals during student travel. This includes the meal costs for sponsors/coaches/teachers accompanying the students.

   1. Cash advances up to $200 can be used for conferences where a district employee will have an opportunity to purchase discounted district approved items. (E.g., A librarian attending the Texas Library Association Conference.) Employee must provide receipts for each purchase upon return. All remaining funds must be deposited back to the district.

Sales Tax

A. General Policy Guidelines

Campuses should not pay sales tax or reimburse individuals for sales tax paid because the district is generally exempt from paying sales tax. Exceptions to payment of sales tax include instances when it is not practical for the individual to take a tax exemption certificate (e.g. emergencies, unexpected circumstances and purchases made from the faculty account).

B. School Purchases

School purchases, leasing or renting of equipment, supplies, materials, and services for educational or instructional use, or for use necessary to the function of the school (e.g., office supplies and copy paper) are exempt from state and local sales tax. The school, District or an authorized agent should provide the vendor a Texas Sales and Use Tax Exemption Certificate.

A Texas Sales and Use Tax Exemption Certificate may not be issued to secure exemption from sales tax for the purchase of items to be used for personal benefit (e.g., drill team purchasing makeup/earrings or athletics purchasing jackets to be given to a student). Further, an exemption certificate may not be issued by the campus for purchases by parents, patrons or outside organizations (e.g., PTA's and booster clubs).

In cases where the campus is purchasing items using activity funds, and the items will be resold to individuals, the campus should issue a Texas Sales and Use Tax Resale Certificate that then allows the campus to make a non-taxable purchase (i.e., because the intent is to resell the items to individuals). In these cases the campus must collect, report and submit sales tax when individuals buy the items that were purchased tax-exempt, unless a One-Day Tax-Free day is used.

C. School Sales/Fundraisers (such as t-shirt sales)

Prior approval is needed through Eduphoria. Fundraiser reconciliation recap must be completed within two weeks of the end date of the fundraiser. Please refer to section 15 of the business and financial services manual – fund raising for campus and student activity funds. Pre-sales of t-shirts are highly encouraged – this will eliminate to extra that do not get sold.

D. One-Day Tax-Free Sales

Each school and each bona fide student chapter, may have two one-day tax-free sales each calendar year. The delivery day is a 24 hour period that is tax-free. Please note anything outside of the 24 hour delivery day period is taxable.

E. School Sponsored Trips: Meals, Lodging

Sales tax is not due on meals purchased by a school for an athletic team, band, debating club or any similar school-supervised organization on a school-approved trip. The school must pay for the meal using a district or an activity fund check in order to be exempt. Individual purchases of meals by students while on a trip are not tax exempt.

A school or other qualified exempt organization is exempt from the state portion of the hotel occupancy tax. These groups are not exempt from paying the hotel occupancy tax imposed by each city or county. The school, District, or District employee should provide the hotel with a Hotel Occupancy Tax Exemption Certificate located under section 6, Employee/Student Travel, of the business and financial services manual. The hotel should then exclude the state hotel occupancy tax from the final bill.

F. Collection and Remittance of Sales Tax

The school shall collect sales tax on all taxable sales. Note: Arlington (.0800), Grand Prairie (.0825) and Unincorporated Tarrant County-Tarver Rendon (.0625) sales tax rate may differ from the Mansfield
(.0825) sales tax rate. Be certain the campus is applying the correct percentage when calculating sales tax. When imposing sales tax, the school has the option of:

1. Adding the tax to the selling price of the item

   If the selling price of an item is $5.00 and the tax rate is 8.25%, the school would collect $5.41 ($5.00 x 1.0825) from the buyer for each item sold. The sales tax on this item would equal 41 cents.

2. Including the tax in the selling price of the item
   a. Divide total sales by 1.0825 to determine total taxable sales.

   \[
   \text{Total Sales} / 1+\text{Tax Rate} = \text{Total Taxable Sales}
   \]
   
   \[
   \begin{align*}
   \text{Total Sales} & = \$100.00 \\
   1+\text{Tax Rate} & = 1.0825 \\
   \text{Total Taxable Sales} & = \$92.38
   \end{align*}
   \]

   b. Then subtract total taxable sales from the total sales amount to arrive at the total sales tax due. For example, if the tax rate is 8.25% and total sales are $100.00, including tax, the school will retain $92.38 and remit $7.62 for sales tax.

   \[
   \text{Total Sales} - \text{Total Taxable Sales} = \text{Sales Tax Due}
   \]
   
   \[
   \begin{align*}
   \text{Total Sales} & = \$100.00 \\
   \text{Total Taxable Sales} & = \$92.38 \\
   \text{Sales Tax Due} & = \$7.62
   \end{align*}
   \]

   c. Note that when items such as t-shirts are sold to students “at cost” and this method is used to compute sales tax, the activity fund is actually reselling the items at a loss.

Secretary/bookkeepers will deposit sales tax to 461 L 00 2114 00 XXX 0 00 000 on the cash receipt. The activity accountant will transmit the total sales tax collected from all the schools to the State Comptroller's Office monthly.

**Returned Checks**

**General Policy Guidelines**

The District has contracted with an outside vendor, Envision Payment Solutions, to collect on all checks that are presented to the District, deposited and subsequently returned unpaid (i.e., NSF checks). This agreement covers checks deposited to any district bank account. Because Envision Payment Solutions is responsible for contacting persons who write NSF checks, you will not be required to attempt to collect on these checks that are returned on your activity fund bank account.

1. All NSF checks will be sent from the bank directly to Envision Payment Solutions, who will then begin collection proceedings for all checks. The Business Office will charge the campus/department that accepted the check as soon as the item in returned.

2. Envision Payment Solutions will collect a returned check fee (and applicable sales tax) from the check writer in addition to collecting the amount of the NSF check.

3. Parents must work directly with Envision Payment Solutions to make good on returned checks. Do not accept repayment from a check writer who has received notice that their check was returned. If a parent with a returned check notifies the campus, they need to be referred to Envision Payment Solutions.
4. Legal requirements state that we must post notice on the “front entrance to all point of sale locations at all times” indicating that a returned check fee and applicable sales tax will be assessed for NSF checks. To fully satisfy this requirement, a window decal must be posted on the front main entrance door. Contact the accounting department, if additional stickers are required.

5. Per Texas state law, checks that are collected off-campus are covered under this agreement even though the check writer did not actually see the posted notice described above (e.g., checks written for fundraisers that are collected off-campus by students, checks that are sent with a student for book fairs, checks that are received in the mail).

6. Decisions should be made at the campus level concerning whether or not it is prudent to continue to accept checks from those individuals who repeatedly write checks that are returned due to insufficient funds, account closed, etc. It is within the campus principal’s right, as manager of the campus, to refuse to accept payment by check from a habitual bad-check writer.

**Adjusting Entries and Transfers**

Occasionally it is necessary to adjust a previous entry made to the ledger or to transfer funds from one account to another account. If the bank corrects a deposit or if a check clears for an amount different than the amount originally recorded, do not go back and change the original Skyward cash receipt. The bank correction will have a Skyward cash receipt of its own. The activity accountant will assist the campus with these instances.

**Monthly Reports**

Monthly activity in the activity funds is reconciled at the district level. Campus secretary/bookkeeper must schedule reports to sponsors for fund 865 accounts as well as to the principal for fund 461 to be emailed weekly in Skyward Finance. The billing detail report must be scheduled in Skyward Student to sponsors of fund 865 accounts to show what fines/fees have been paid and what is still owed.

**Building the Billing Detail Report in Skyward Student**

Click on Administration, reports, then billing detail report.

Click add and the below screen will pop up.

The title of the report should be the bill code for the student activity group such as band.
Make sure the school year is the current school year.

The effective date in low and high will be the date range of the school year.

Uncheck select all and select the bill code(s) for the student activity group.

Click Save and Print.

Once the report has been printed, click the my print queue icon.

Click on Tasks.

Click Schedule This.

Change the Start Time to 08:00 AM.

On the Days of the Week, select the one day of the week to send the report.

Email Results to will be the sponsor’s MISD email address.

Click Save.
### Billing Detail Report

#### Template Settings
- **Template Description:** AP EXAM FINES
- Share with other users in entity 003
- Print Greenbar

#### Billing Detail Report Ranges
- **School Year:** 2022-23
- **Report Sequence:** Payor
- **Entity:** 003

<table>
<thead>
<tr>
<th>Low</th>
<th>High</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer Key:</td>
<td>ZZZZZZZZZZZ</td>
</tr>
<tr>
<td>Payor Key:</td>
<td>ZZZZZZZZZZZ</td>
</tr>
<tr>
<td>Effective Date: 01/01/1900</td>
<td>12/31/1999</td>
</tr>
<tr>
<td>Due Date: 01/01/1900</td>
<td>12/31/1999</td>
</tr>
<tr>
<td>Total Balance Past Due: -9,999,999.99</td>
<td>9,999,999.99</td>
</tr>
<tr>
<td>Total Balance Due: -9,999,999.99</td>
<td>9,999,999.99</td>
</tr>
<tr>
<td>Billing Detail Amount: -9,999,999.99</td>
<td>9,999,999.99</td>
</tr>
<tr>
<td>Grade/Grad Yr: 9999</td>
<td>0000</td>
</tr>
</tbody>
</table>

#### Student Status
- Both
- Print detail
- Print comments
- Only print unpaid fees

#### Bill Codes
- AP EXAM [AP EXAM - 003]
- AP TEST [AP TEST - 003]
- APTTEST [AP TEST - 003]

* Asterisk (*) denotes a required field
Fundraisers

A fundraiser is defined as an activity engaged in and managed by the school with the intent of raising money. Fundraisers can be structured to sell items, to sell services or simply to provide a service for students (in the latter case the fundraiser may be designed to break even). Generally, fundraisers are designed for the faculty or students to actively participate in the event with the intended result of a profit at the completion of the event. Often fundraisers involve the purchase of items for resale at a marked up price, although a profit is not always the main objective of the fundraiser. Spirit Nights are not required to go through the fundraiser eduphoria process as these are deemed as donations. Please refer to the business and financial services manual: Fund Raising for Campus and Student Activity Funds.

Donations

Donations are made by outside entities or individuals for the benefit of students or faculty. Donations are made without any return consideration going back to the donor, and may be in the form of goods, services, or money.

Refer to the Business Procedures Manual – Monetary Donations, In-Kind Gifts, and Gift Cards regarding donations as well as the intent to accept form, IRS publication 1771, and IRS 1098-C form. It is located on the MISD website under Departments\Business Services\Business & Financial Services Manual. Please note: Spirit Nights are deemed as donations, not a fundraiser.

Travel

Refer to the Business Procedures Manual – travel section which explains the process for obtaining approval, advances, and reimbursements for travel, located on the MISD website under Departments\Business Services\Business & Financial Services Manual. The expense reimbursement instruction can be obtained from the activity accountant.

Fund 461/865/876 Training Guide

Fund 461 Important Budget Codes

A. 461 R 00 5749 00 XXX 0 00 000 – misc. revenue code used on cash receipts as well as refunds
   a. Such as Fundraisers, field trips, commissions, etc.
B. 461 R 00 5744 00 XXX 0 00 000 – DONATIONS ONLY on cash receipts (ex. PTA donation)
C. 461 R 00 5739 03 XXX 0 00 000 – attendance school (used at high school levels)
D. 461 R 00 5749 00 XXX 0 00 608 – band maintenance fees (must do transfer to 461 E 36 6249 18 XXX 0 99 XXX)
E. 461 R 00 5749 00 XXX 0 00 860 – orchestra maintenance fees (must do transfer to 461 E 36 6249 21 00 XXX 0 99 XXX)
F. 461 L 00 2171 00 XXX 0 00 000 – Due to General Operating
   a. Such as Summer school, textbooks, PSAT/SAT, Duke exam fees, TCC, TWU, parking spots at high schools, Chromebook charges
G. 461 L 00 2172 00 XXX 0 00 000 – Due to another campus for fines/fees collected for fund 461
   a. Such as other campus id fines, library fines
H. 461 L 00 2114 00 XXX 0 00 000 – Sales Tax
I. 865 R 00 5749 00 XXX 0 00 000 – misc. revenue code used on cash receipts as well as refunds
J. 865 R 00 5744 00 XXX 0 00 000 – DONATION ONLY on cash receipts
K. 865 E 00 6199 00 XXX 0 00 XXX - payroll
L. 865 E 00 6299 00 XXX 0 00 XXX – contracted services
a. Such as bounce houses, visiting authors
M. 865 E 00 6399 00 XXX 00 XXX - supplies
N. 865 E 00 6499 00 XXX 00 XXX – misc. operating
a. Such as meeting refreshments, dues
O. 865 L 00 2172 00 XXX 00 000 - Due to another campus for fines/fees collected for fund 865
a. Such as Stuco dues
P. 876 L 00 2191 00 XXX 00 000 – SUNSHINE

Fund 461 Sub Object Codes
Please remember that Skyward will default to the sub object codes on the flip chart bottom portion.

<table>
<thead>
<tr>
<th>461 SUB OBJECTS ONLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 1st Grade</td>
</tr>
<tr>
<td>02 2nd Grade</td>
</tr>
<tr>
<td>03 3rd Grade</td>
</tr>
<tr>
<td>04 4th Grade</td>
</tr>
<tr>
<td>05 5th Grade</td>
</tr>
<tr>
<td>06 6th Grade</td>
</tr>
<tr>
<td>07 7th Grade</td>
</tr>
<tr>
<td>08 8th Grade</td>
</tr>
<tr>
<td>09 9th Grade</td>
</tr>
<tr>
<td>10 10th Grade</td>
</tr>
<tr>
<td>11 11th Grade</td>
</tr>
<tr>
<td>12 12th Grade</td>
</tr>
<tr>
<td>13 Pre-Kindergarten</td>
</tr>
<tr>
<td>14 Kindergarten</td>
</tr>
<tr>
<td>15 Campus Operations</td>
</tr>
<tr>
<td>16 Art</td>
</tr>
<tr>
<td>17 AVID</td>
</tr>
<tr>
<td>18 Band</td>
</tr>
<tr>
<td>19 Cell Phone Fines</td>
</tr>
<tr>
<td>20 Cheese/FA LS Potato Fundraiser</td>
</tr>
<tr>
<td>21 Choir</td>
</tr>
<tr>
<td>22 Counseling</td>
</tr>
<tr>
<td>23 Dance</td>
</tr>
<tr>
<td>24 Duke/FA LS Fee/AP Test Prep/Tests/Conferences</td>
</tr>
<tr>
<td>25 English</td>
</tr>
<tr>
<td>26 865 E 00 6399 00 XXX 00 XXX - supplies</td>
</tr>
<tr>
<td>27 Field Trips</td>
</tr>
<tr>
<td>28 Fine Arts/Orchestra</td>
</tr>
<tr>
<td>29 Fundraisers</td>
</tr>
<tr>
<td>30 GT</td>
</tr>
<tr>
<td>31 History/Scrapbook Club (B. Tippin ES)</td>
</tr>
<tr>
<td>32 Hansen Geography</td>
</tr>
<tr>
<td>33 Law Enforcement (BBI A)/ACADEC (LRHS)</td>
</tr>
<tr>
<td>34 Library</td>
</tr>
<tr>
<td>35 Math</td>
</tr>
<tr>
<td>36 Mini Grants</td>
</tr>
<tr>
<td>37 Music</td>
</tr>
<tr>
<td>38 Nurse Clinic/Nursing (BBI A)</td>
</tr>
<tr>
<td>39 PE</td>
</tr>
<tr>
<td>40 Photography</td>
</tr>
<tr>
<td>41 PSAT/PSAT/ACT - Fit Club (D Shepard IS)</td>
</tr>
<tr>
<td>42 Robotics</td>
</tr>
<tr>
<td>43 Robotics</td>
</tr>
<tr>
<td>44 Band</td>
</tr>
<tr>
<td>45 Tennis</td>
</tr>
<tr>
<td>46 Field Trips</td>
</tr>
<tr>
<td>47 Field Trips</td>
</tr>
<tr>
<td>48 Field Trips</td>
</tr>
<tr>
<td>49 Field Trips</td>
</tr>
</tbody>
</table>

Fund 865 Local Codes
<table>
<thead>
<tr>
<th>LOCAL</th>
<th>Short Description</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>600</td>
<td>ACADEC</td>
<td>ACADEC</td>
</tr>
<tr>
<td>601</td>
<td>ACADEMIC FEST</td>
<td>ACADEMIC FESTIVAL</td>
</tr>
<tr>
<td>602</td>
<td>AMNESTY INTER</td>
<td>AMNESTY INTERNATIONAL</td>
</tr>
<tr>
<td>603</td>
<td>ART CLUB</td>
<td>ART CLUB</td>
</tr>
<tr>
<td>604</td>
<td>ASL CLUB</td>
<td>ASL CLUB</td>
</tr>
<tr>
<td>605</td>
<td>ATHLETICS/ANIMATION CLUB (BBIA)</td>
<td>ATHLETICS/ANIMATION CLUB (BBIA)</td>
</tr>
<tr>
<td>606</td>
<td>AUTO TECH</td>
<td>AUTO TECH</td>
</tr>
<tr>
<td>607</td>
<td>AVID</td>
<td>AVID</td>
</tr>
<tr>
<td>608</td>
<td>BAND</td>
<td>BAND</td>
</tr>
<tr>
<td>609</td>
<td>BASS CLUB(MHS)/BOOK CLUB(LRHS)</td>
<td>BASS CLUB(MHS)/BOOK CLUB(LRHS)</td>
</tr>
<tr>
<td>610</td>
<td>BELL GUARD</td>
<td>BELL GUARD</td>
</tr>
<tr>
<td>611</td>
<td>BIOLOGY CLUB/Environmental Club (LHS)</td>
<td>BIOLOGY CLUB/Environmental Club (LHS)</td>
</tr>
<tr>
<td>612</td>
<td>BOWLING CLUB</td>
<td>BOWLING CLUB</td>
</tr>
<tr>
<td>613</td>
<td>BOYS 2 MEN</td>
<td>BOYS 2 MEN</td>
</tr>
<tr>
<td>614</td>
<td>BUILDERS' CLUB</td>
<td>BUILDERS' CLUB</td>
</tr>
<tr>
<td>615</td>
<td>Ridge Runners (LRHS)/Community Volunteers</td>
<td>Ridge Runners (LRHS)/Community Volunteers</td>
</tr>
<tr>
<td></td>
<td>(MHS)</td>
<td>(MHS)</td>
</tr>
<tr>
<td>616</td>
<td>CHEERLEADING</td>
<td>CHEERLEADING</td>
</tr>
<tr>
<td>617</td>
<td>EAGLE STORE</td>
<td>EAGLE STORE</td>
</tr>
<tr>
<td>618</td>
<td>CRIMESTOPPERS</td>
<td>CRIMESTOPPERS</td>
</tr>
<tr>
<td>619</td>
<td>DECA CLUB</td>
<td>DECA CLUB</td>
</tr>
<tr>
<td>620</td>
<td>FALS</td>
<td>FALS</td>
</tr>
<tr>
<td>621</td>
<td>FCLLA</td>
<td>FCLLA</td>
</tr>
<tr>
<td>622</td>
<td>FRENCH CLUB</td>
<td>FRENCH CLUB</td>
</tr>
<tr>
<td>623</td>
<td>FRESHMEN CHEER</td>
<td>FRESHMEN CHEERLEADING</td>
</tr>
<tr>
<td>624</td>
<td>JV CHEER</td>
<td>JV CHEERLEADING</td>
</tr>
<tr>
<td>625</td>
<td>CHESS CLUB</td>
<td>CHESS CLUB</td>
</tr>
<tr>
<td>626</td>
<td>CHOIR</td>
<td>CHOIR</td>
</tr>
<tr>
<td>627</td>
<td>COMPUTER SCIENCE</td>
<td>COMPUTER SCIENCE</td>
</tr>
<tr>
<td>628</td>
<td>DEBATE</td>
<td>DEBATE</td>
</tr>
<tr>
<td>629</td>
<td>DRAMA</td>
<td>DRAMA</td>
</tr>
<tr>
<td>630</td>
<td>DRILL TEAM</td>
<td>DRILL TEAM</td>
</tr>
<tr>
<td>631</td>
<td>FOR CLUB</td>
<td>FOR CLUB</td>
</tr>
<tr>
<td>632</td>
<td>ELA</td>
<td>ELA</td>
</tr>
<tr>
<td>633</td>
<td>GERMAN CLUB</td>
<td>GERMAN CLUB</td>
</tr>
<tr>
<td>634</td>
<td>GO CENTER</td>
<td>GO CENTER</td>
</tr>
<tr>
<td>635</td>
<td>GO GREEN CLUB</td>
<td>GO GREEN CLUB</td>
</tr>
<tr>
<td>636</td>
<td>HOME ECONOMICS</td>
<td>HOME ECONOMICS</td>
</tr>
<tr>
<td>637</td>
<td>HOSA (Mansfield Medical @ BBIA)</td>
<td>HOSA (Mansfield Medical @ BBIA)</td>
</tr>
<tr>
<td>638</td>
<td>INTERACT CLUB</td>
<td>INTERACT CLUB</td>
</tr>
<tr>
<td>639</td>
<td>FCA</td>
<td>FCA</td>
</tr>
<tr>
<td>640</td>
<td>FFA</td>
<td>FFA</td>
</tr>
<tr>
<td>641</td>
<td>JOURNALISM</td>
<td>JOURNALISM</td>
</tr>
<tr>
<td>642</td>
<td>JPSAT</td>
<td>JPSAT</td>
</tr>
<tr>
<td>643</td>
<td>JROTC</td>
<td>JROTC</td>
</tr>
<tr>
<td>644</td>
<td>KEY CLUB</td>
<td>KEY CLUB</td>
</tr>
<tr>
<td>645</td>
<td>LANGUAGE ARTS</td>
<td>LANGUAGE ARTS</td>
</tr>
<tr>
<td>646</td>
<td>LAW ENFORCEMENT</td>
<td>LAW ENFORCEMENT</td>
</tr>
<tr>
<td>647</td>
<td>LATIN CLUB</td>
<td>LATIN CLUB</td>
</tr>
<tr>
<td>648</td>
<td>Best Buddies</td>
<td>Best Buddies</td>
</tr>
<tr>
<td>649</td>
<td>LIFE SKILLS</td>
<td>LIFE SKILLS</td>
</tr>
<tr>
<td>650</td>
<td>LULAC</td>
<td>LULAC</td>
</tr>
<tr>
<td>651</td>
<td>MAROON PLATOON</td>
<td>MAROON PLATOON</td>
</tr>
<tr>
<td>652</td>
<td>MEDIA TECH</td>
<td>MEDIA TECH</td>
</tr>
<tr>
<td>653</td>
<td>KNIGHTS OF TOMORROW/SONS OF SUMMIT</td>
<td>KNIGHTS OF TOMORROW/SONS OF SUMMIT</td>
</tr>
<tr>
<td>654</td>
<td>MENTORS&amp;MENTEES</td>
<td>MENTORS &amp; MENTEES</td>
</tr>
<tr>
<td>655</td>
<td>MULTI-CULTURAL</td>
<td>MULTI-CULTURAL</td>
</tr>
<tr>
<td>656</td>
<td>NERD CLUB/Youth &amp; Government THS</td>
<td>NERD CLUB/Youth &amp; Government THS</td>
</tr>
<tr>
<td>657</td>
<td>NEWSPAPER</td>
<td>NEWSPAPER</td>
</tr>
<tr>
<td>658</td>
<td>NHS</td>
<td>NHS</td>
</tr>
<tr>
<td>659</td>
<td>NJHS</td>
<td>NJHS</td>
</tr>
</tbody>
</table>
PACK SHACK
PEER MEDIATION
PHOTO JOURNALISM
RADIO BROADCASTING
RETRO
ROBOTICS
Aerie Literary Magazine
International Culture
SCIENCE
SCREAMING EAGLE/Girl Power (ECHS)
SHADES/Big Al DJ Club (Coble MS)
SHOW CHOIR
SOLAR RACING TEAM
SPANISH CLUB
STEP TEAM
STUDENT COUNCIL
TAFE
TASA
TEEN LEADERSHIP
Muslim Student Association
UIL
UNICEF
VICA
WELDING/Coble Creators
YEARBOOK
WHIZ QUIZ
GT
FUN FOAM FLYERS R/C
TICTOC
Game Design
Culinary
Architecture
AFRICAN STUDENT ASSOCIATION
Senior Class (FY USED)
CERAMICS
Dance/MOB (SHS)
Movement/MOVE
Tigers Untamed
Tiger Ambassador
Catholic Student Association
Women’s Empowerment
Drill Team JV
Homecoming
Luck/HOG Week
Project Care Week
GSA
Day of Service (LHS)
Blue Fx
Construction Tech
Life Skills B
Orchestra
African American History Club
Black Student Association
JROTC Drill Team
Adding a fine/charge in Skyward Student

Click on Administration

Click on Customer

Look up the student in the lookup on the bottom right with either student id number of last name

Click the arrow on the left hand side – scroll down to fee activity and click on Add Charge

Select the Bill Code such as StuCo – then click on Add to List

Click on Send to Charges Browse

Edit the description to note exactly what the charge is for and the amount like below (make sure to not put any special characters in the description such as hash tag, colon, and semi-colon)
Click Create

**Deposits**

Click on Account Management

![Image of Account Management](image)

Click on Cash Receipt

![Image of Cash Receipt](image)

Click Add

Make sure the fiscal year is correct on the below screen. The batch number populates on its own. Enter the short description (subject matter being deposited – brief description such as Library, Band, StuCo).

Click Save.
Click add. The below screen will display (the below also has how a line should look as to what should be filled out):

Under general information,
a. the line will populate on its own, 
b. the revenue or liability code must be typed in as to what is being deposited such as 865 R 00 5749 00 XXX 0 00 XXX, 
c. the long description must be typed in such as library book fines, transcripts, AP exams, PE fundraiser (Since receipting is done in Skyward student, the fees paid report is required in the backup that is attached),
d. the date must be the date the warehouse/police staff is picking up the deposit, 
e. type in GENOP in the bank cash account (if data retention on add is set then you do not have to worry about this as it will be a default) and the FROST will populate on its own as well as the receipt number,  
f. the payment type should be cash (this is the cash receipt – the campus backup has the payment methods),
g. However, a PayK12 deposit needs to use the EFT payment method since the funds are electronically deposited into the campus bank account. The campus receives a PayK12 report from the accounting assistant or activity accountant as backup to enter a cash receipt in Skyward. 

h. the amount of the deposit on the deposit slip must be entered as a CREDIT under line amounts (which will also be the total on your fees paid report – remember that one day of receipting will be sent to the bank the following business day), 
i. click save, 
j. do not print the cash receipt report – do not print anything in regards to the cash receipt – the cash receipt batch number can be written or typed on your backup (such as write on the deposit slip) 

  a. do not click reverse OR reverse and re-issue – contact the activity accountant if you are unable to edit a line 

  b. Click the attach button on the right hand side to attach deposit backup, which must include deposit slip, FROST fraud proof bag slip, tally sheet with receipts, fees paid report, and any other documentation that would normally be filed with the deposit. The cash receipt will not be batched until the documentation is attached. The asterisk on the attach button means the attachment is attached – make sure the attachment has been checked to include all paperwork and nothing is cut off/left out.

The cash receipts are batched by the activity accountant at least twice a day. 

Please remember that one cash receipt batch equals one deposit.

Deposits need to go to the bank daily, if possible. Otherwise, funds can be vaulted for one business day (up to $1000). If the warehouse/police is a no-show, then please let the activity accountant know
immediately (or the deposit/cash receipt will have to be dated the next date for the warehouse/police staff to pick up). The white deposit slip goes in the FROST fraud proof bag, the yellow stays with campus backup, and the pink stays in the deposit book.

Make sure to log your deposit on the below form.

<table>
<thead>
<tr>
<th>Department/School</th>
<th>Code</th>
<th>Deposit #</th>
<th>Check No</th>
<th>Amount</th>
<th>Final Payment</th>
<th>Amount</th>
<th>Final Payment</th>
<th>Amount</th>
<th>Final Payment</th>
<th>Code</th>
<th>Department/School</th>
<th>Code</th>
<th>Deposit #</th>
<th>Check No</th>
<th>Amount</th>
<th>Final Payment</th>
<th>Amount</th>
<th>Final Payment</th>
<th>Amount</th>
<th>Final Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please note: Deposit slip orders go through the secretary to the Associate Superintendent of Business and Financial Services. These can take up to four weeks to be delivered to the campus and are around $80 that will be deducted from 461 E 23 6399 15 XXX 0 99 XXX.

This code is used during deposits/cash receipts 461 L 00 2171 00 XXX 0 00 000 for funds that are due to MISD general operating, such as: TCC, TWU, and Textbooks.
This code is used during deposits/cash receipts 461 L 00 2172 00 XXX 0 00 000 for funds that are due to another campus, such as id fines. The activity accountant changes the budget code to the correct revenue code for the campus that it is owed to and lets the campus know to do a transfer. If the amount owed to another campus is split between fund 461 and fund 865, then there must be two separate lines on the cash receipt (such as ids go into fund 461 and band would go into fund 865). Make sure to put in the description what the fine is for by looking in fee history in Skyward Student.
This code is used during deposits/cash receipts 461 L 00 2114 00 XXX 0 00 000 for sales tax – the sales tax excel form should be filled out when doing the deposit (helps in getting the tax correct and aids the campus in knowing what is paid each month to the Texas Comptroller)

a. If sales tax is not accounted for in cash receipt, then the cash receipt must be reversed and reentered.

b. If sales tax was not accounted for in cash receipt and the transfer was done, then transfer will have to be reversed and the cash receipt will have to be reversed. Then, the cash receipt and transfer will have to be entered again.

Deposit Transfer

Click on Account Management/Transfer
Click Add on the below screen

Make sure the correct fiscal year is displayed. The batch number will populate on its own. In the description below, put the cash receipt batch number then a brief description of what was deposited – click save

Click Add on the below screen
Enter the revenue account and the description of the cash receipt batch number and what was deposited – the revenue account will be a credit
Enter the expense code the deposit should be placed in, the description will explain what is being deposited such as ids/art fee, and this will be a debit

Click Close – the activity accountant will approve the transfer as soon as the deposit is approved
### Taxable, Nontaxable Sales and Items Not Considered a Sale

<table>
<thead>
<tr>
<th>Taxable Sale</th>
<th>Nontaxable Sale</th>
<th>Not a Sale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Animals that do not ordinarily constitute food or food products, such as hamsters, mice, cats and dogs</td>
<td>Fees and admission tickets—athletics, dances, dance performances, theatre productions, summer camps, clinics, workshops</td>
<td>Collection of money from students to pay a company for admission or service (i.e. Fort Worth Zoo, PSAT, etc.)</td>
</tr>
<tr>
<td>Art - supplies and works of art</td>
<td>Admission - prom, homecoming</td>
<td>Commissions received, i.e. Dr. Pepper, Scholastic Book Fairs</td>
</tr>
<tr>
<td>Auction items</td>
<td>Agricultural products (plants and seeds), the products of which ordinarily constitute food for human consumption</td>
<td>Donations of money to the school</td>
</tr>
<tr>
<td>Automobile repair parts (a separately stated charge for parts is taxable, a separately stated charge for repair labor is not taxable)</td>
<td>Automobile repair (a lump-sum charge for parts and labor)</td>
<td>Fees-Musical Instrument maintenance, lab, cleaning, transcripts</td>
</tr>
<tr>
<td>Bakery products sold with plate/utensil</td>
<td>Bakery products for a bake sale (without plates/utensils)</td>
<td>Fines received—textbooks, library books, parking, etc.</td>
</tr>
<tr>
<td>Books sold at student book fairs (unless acting as an agent for the vendor and the vendor is collecting/remitting sales tax</td>
<td>Banquet fees</td>
<td>Lost payments - books, handbooks, student ID cards</td>
</tr>
<tr>
<td>Brochure Items</td>
<td>Concession-Stand food sales if all net proceeds go to the activity fund</td>
<td>Marathon fundraisers—lift-a-thon; jump rope for heart; basketball hoops</td>
</tr>
<tr>
<td>Calculators</td>
<td></td>
<td>Student Club Membership fees</td>
</tr>
<tr>
<td>Calendars</td>
<td></td>
<td>Summer School tuition and fees</td>
</tr>
<tr>
<td>Candles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Car carpet shampooing</td>
<td>Car washes</td>
<td></td>
</tr>
<tr>
<td>Catered Food Sales not sold to the district</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clothing-shirts, spirit items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cosmetics products such as shampoo, conditioner and nail olish sold to customers</td>
<td>Cosmetics services such as haircuts, shampoo, manicures, and pedicures</td>
<td></td>
</tr>
<tr>
<td>Cups, glass, plastic, paper</td>
<td></td>
<td>Discount entertainment cards and books</td>
</tr>
<tr>
<td>Decals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donated items that are sold</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees for materials when the end product becomes a possession of the student: i.e., cheerleader uniforms, drill team accessories, t-shirts, etc</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias</td>
<td>Farm animals such as pigs, cows, chickens and other livestock</td>
<td></td>
</tr>
<tr>
<td>ID cards—when they are sold to the entire student body (not just the fine for a lost ID card)</td>
<td>Magazine subscriptions for six months or longer</td>
<td></td>
</tr>
<tr>
<td>Magazines (single issue or subscription less than six months)</td>
<td>Magazine subscriptions for six months or longer</td>
<td>Parking permits for public school students, faculty and staff</td>
</tr>
<tr>
<td>Parking permits for the general public</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pictures - school or group if the school is the seller</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Publications such as football, basketball or volleyball programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rental of tangible personal property such as locks, musical instruments, calculators and computers</td>
<td>Rental of real property such as a gymnasium, auditorium, library or cafeteria</td>
<td></td>
</tr>
<tr>
<td>School purchased supplies sold directly to students: i.e. athletic equipment, physical education uniforms, planners, agendas, musical instrument reeds, etc</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School rings or other jewelry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student publications: yearbooks, football programs, etc</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vending - pencils and other non-edible supplies when the school services the machine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yard signs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Intent to Accept form**

**Also known as a donation form** (form is found on the mansfieldisd.org website/departments/business services/forms)

a. Make sure that if the donation is over $2500 that the form is scanned as part of the cash receipt backup (this will be without the Associate Superintendent of Business and Finance’s signature)

b. Make sure that if the donation is over $2500 that the form is sent to the secretary to the Associate Superintendent for Business and Finance for
signature (the signed form will come back to the secretary/bookkeeper as well as the activity accountant in order for the form to be attached to the cash receipt as full done)

Mansfield Independent School District Intent to Accept Form
Mansfield Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of the Mansfield Independent School District is #75-6002005.

Please note, contributions made to various parent or community organizations, such as PTAs and Booster Clubs, are not contributions to the District. Since these organizations are separate entities from the District, the District’s tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTA or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

Mansfield Independent School District greatly appreciates the support of:

Name of Contributor (Company or Person) __________________________
Address __________________________
Contact Name/Phone Number __________________________

through the contribution of:

Description of Item(s) Contributed and/or Monetary Contribution Received

Approvals:

Signature and Title of District Employee __________________________
School/Department __________________________
Date __________________________

Approval by Associate Superintendent of Business and Finance (if over $2,500) __________________________
Any donation that is $2,500 or greater must be approved before accepting donation.

Skyward Student Reports

a. The below report needs to be set up to run real time PayK12 credit card payments.
PayK12 User Instructions

a. Below is the PayK12 item setup form for optional fees only that must be filled out in its entirety including the fully approved fundraiser/collection application number from eduphoria. The budget code for funds to be deposited into will be the campus revenue account and the transfer budget code will be the expense code.
b. Go to this website: https://secure.payk12.com/pages/login.html

c. Type in your username (which is your misdmail.org email address) and your password – if you have forgotten your password, then click forgot password after typing in your misdmail.org email address
d. Once logged in – your screen should look like the below

e. To see products setup – click the product tab on the left hand side and the below is what your screen will look like – this is all items that have been setup (the date range of the item will also display in black):
f. To see what is live for parents to purchase click on storefront – below is a print screen example

g. To see all orders – click on orders on the left hand side – the below is a print screen example – click on the pencil on the right hand side and click view order – the receipt will come up (DO NOT CLICK ON REFUND – CONTACT JEANNETTE OR CHELCIE!)
h. Reports: Once logged in, click on dashboard on the left hand side and on the right hand side is the product registration report – click download – it will download into an excel

For any credit card payments through Skyward Family access, please remind parents that they may have to use Google Chrome Incognito or Microsoft Edge they may have to double click on make a payment.

Amendments
a. Fund 461 amendments (which are crossing of functions) are processed just like fund 199.

b. However, BUDGET AMENDMENT is not required to be put in the description. Fund 461 amendments are not required to go to the board for approval; therefore, fund 461 amendments are approved daily by the activity accountant. The campus must email principal for approval of crossing functions.
Requisitions

a. Please see the business and financial services section 15 Skyward Training on how to enter a requisition in Skyward or get with the purchasing specialists as they have instructions. The only difference would be the budget codes would start with fund 461, fund 865, or fund 876 for sunshine.

   i. There must be an approved purchase order in place for vendors such as Scholastic, Big Kahuna, and Yearbooks (any fundraisers) before settle up.
      1. All fundraiser purchase orders must be out of function 36 and object 6499 for fund 461 and 865 E 00 6499 00 XXX 0 00 XXX for fund 865
      2. All fundraiser applications must be attached to the purchase order in Skyward in order to be approved – activity accountant will not approve until this is done

b. Requisitions that will be using multiple campuses fund 461 or fund 865 budget codes must be entered into Skyward by the purchasing department. Please send all backup documentation to the purchasing specialist.

c. Make sure you include shopping lists on purchase orders to vendors such as Sam’s, Hobby Lobby, and Kroger.

d. Every fiscal year there will be requisition cut off dates for fund 461, 865, and 876 purchase orders. Please watch the calendar of deadlines posted in outlook.

e. Any deposits that campus activity accounts pay for is at the risk of the campus such as prom venue deposits and field trip deposits.

f. Please use open purchase orders scarcely.

g. Plan Do Study Act Forms

   ii. PDSA forms require approval from Executive Council. Once the Executive Council member has approved/signed the PDSA form, they will forward a completed copy to the campus and associate superintendent of business and finance secretary. Then, the campus must enter the check request in Skyward and attach the approved/completed PDSA form in Skyward finance. The associate superintendent of business and finance secretary will notify the necessary finance staff of the approved PDSA form and retain a copy for our department records.

      1. If you are on a campus, your approver would be:
         a. Executive Director of High School
         b. Executive Director of Middle School
         c. Executive Director of Elementary Education

      2. If you are in a department, your approver would be:
         a. Assoc. Sup of Facilities
         b. Assist. Sup of HR
         c. Assist. Sup of Student Services
         d. Assoc. Sup of Communications
         e. Chief of Police
         f. Chief Technology Officer
         g. Executive Director of Athletics
         h. Assoc. Sup of Curriculum
h. Reminders regarding food purchases:
   iii. A campus can pay for food at a retreat, but it has to be on campus at least a 6 hour training and must stay within the per diem travel limits. Campuses are allowed to pay for a meal for staff TWICE a year, typically once in the fall for retreat and another one in the spring.
   iv. Food for staff – campuses can feed the staff on an evening where they are not leaving the campus between then end of the school day and the actual event. For example, Meet the Teacher Night or Open House, the campus could order pizza or box lunches if they are not going home. These events should be kept to a minimum.
   v. Retirement Receptions should be hosted for all teachers on the campus or department at the same time. For example, a campus has three teachers retiring and the campus hosts ONE reception for all three, not three individual receptions.

Refunds

Fill out the payment refund request form for out of pocket cost with documentation attached to the form verifying the amount requested.
The form is turned into the campus administration office with the requestor’s signature. (The requester can email the form and the email would act as their signature.)
Once the form is accepted and verified, the bookkeeper/secretary enters a vendor request in Skyward to add the requestor’s name and address to the vendor file.
A W9 is not required.
Then, a check request is entered in Skyward using the 461 R 00 5749 00 XXX 0 00 000 or 865 R 00 5749 00 XXX 0 00 000.
Finally, the campus must submit a transfer debiting (transfer to) 461 E 11 6340 00 XXX 0 11 XXX or 865 E 00 6340 00 XXX 0 00 000 and crediting (transfer from) the 461 expense code or 865 expense code the campus wants to take it from.
The refund form and proof of payment such as a Skyward Student receipt, MISD receipt, and/or tally sheet must be attached to the check request to cut the check.
The activity accountant will send an email to accounts payable that the check request is ready to pay and close. Check will be mailed from the accounts payable department.

Summary and Detail Reports in Skyward
Scheduling a Report in Skyward Finance

Click on Account Management, then click on Budgetary Data Mining
Make sure your views are on Revenue and Expense Reports – Detail and Summary and the Filters are My Reports

Click on the report to schedule (it will highlight in a darker color like below)
On the right hand side, click schedule this report

The below box will pop up – click on schedule this report
The below screen will pop up: determine the date the report will show up in the person’s in box – the screen below is set up to email the report on every Monday; put the person’s email address in the “Email Results to” (should be the misdmail.org) NOTE: The time for the report to run is defaulted to 2 AM; therefore, it will be in the person’s inbox by 3 AM – please tell the person that if they have their work email set up on their personal cell phone that they could get a notification noise if not set to silent.
Click Save and the steps are complete

Creating a Processing List in Skyward Student

Click on Advanced Features tab/Click on Processing Lists

Click Add
Type in what you are needing to add a fee for – such as NHS Dues

Click Save

Click the arrow to the left of the name of the processing list
Click on Add/Delete Names

Click Add

Make sure filters on the above screen are set to Students from Current Entity Only
Start keying in each student’s id number or last name (id number tends to be faster.) Then, put a check by clicking in the box to the left of the students name. Once all the students have been added, click select.

The names of the students needing to add fees are displayed – may want to check this over to make sure a student did not get missed
Click Back
Contact the Activity Accountant to batch the list you have created.

Field Trip Roster in Skyward Student

Go to Office/Activities/Field Trip Master

Click Add to add a new group.

Enter a Short Description, the dates of the trip and the times (if desired). Click Save and Close.
To enter the chaperones that will also be attending the field trip, click Save and Add Chaperone on the first screen and then click Add Chaperone here.

Type in the namekey of the staff member or parent, or click on the Chaperone link and choose from the list. If the name is not listed, click Enter Freeform Name and type in the name. Enter as many chaperones as needed and click Save.

Now, expand the field trip that was set up by clicking the arrow key.

Students can be added to the field trip by individual student, by Activity Group, by class, or by a range of students. Individual student add is the way the campus secretary has to go about this, activity group requires more training from Sheryl Moulden, and by class/range of students is done by the teacher.

Click Add Individual Students to enter a list of random students that aren’t associated with a class or activity group. Set the Filter to Only Active Students. Select the box next to the names of the students that will be attending the field trip and click Save.
Click Add Students by Activity to enter a particular activity group going on the field trip. Select the box or boxes next to the group that is going and click Save.

Click Add Students by Class if a particular class or classes are going on the field trip. Select the box or boxes next to the class or classes that are going and click Save.

Click Add Students by Range if a particular grade level will be going on the field trip. Select the entity number for your campus. Enter the grade level of the group going and select Active status for only active students. Click Run to process the students.
Once you have selected the students that are going, go to Office/Activities/Reports and choose the Field Trip Roster. Click Add to add a new template. Name the template.

Enter the Description from the Field Trip Master. Enter the dates for the trip and the school year. Then click Save and Print.

This is an example of what the report will look like:
Please note that the chaperones do not print on the report. Click the arrow to the left of the field trip roster created and expand all then print details to show the chaperone list.

**Statements in Skyward Student**

Click on Administration tab, click Reports

Click on Print Statements
Click Add and make sure the print screens below are followed
On the print screen above – make sure to check send statements via email and then click save and print when the campus is ready to send the statements.

**Fundraiser Applications and Recaps in Eduphoria**
(See section 16 of the business and financial services manual for guidelines)

i. Log into eduphoria (This step should be done by the sponsor or staff member that was in charge of the fundraiser.)
j. Click on Formspace

k. Click on Submit New Form
1. Click on Student Fund Raisers

m. Click on the fundraiser application that applied to your campus
   vi. Fundraiser Application for Elementary, Intermediate, and Middle School Only
   vii. Fundraiser Application for High Schools Only
n. Once the fundraiser is complete, the fundraising financial recap must be completed by going through the above steps, but under select form (above print screen) click on fundraising financial recap. Answer the questions and submit. This step should be done by the sponsor or staff member that was in charge of the fundraiser no later than two weeks after the end date on the fundraiser application.

o. The activity accountant will send out an excel spreadsheet noting what fundraisers are pending monthly.

Eduphoria Report on Fundraisers
Once logged in – click on formspace
Click on Reports tab on the left hand side

Click on Form Analysis
Click on EITHER Fundraiser/Collection Application for Elementary, Intermediate, and Middle Schools Only OR Fundraiser/Collection Application for High School Only

Click on School and Select Campus
Click on Submission Dates – this may vary but to get all fundraisers in a fiscal year run by fiscal year (if fundraisers were put in before the fiscal year began, then the date will need to be backed up)
Click on Pint – export to excel OR print combines forms (this option will print the entire form of all approved fundraisers in the specified submission date entered)
Fees Paid Report on Specific Bill Code
The below is setup to run on the bill code AP Exams as an example
Billing Detail Report on Specific Bill Codes
The below is setup to run on all art bill codes as an example – this report will show what has been paid and what is not paid for the art bill codes
Schedule a Skyward Student Report
Click on the printer icon
Click on the report you want to schedule (must print it for it to show below)
Click Tasks

On the below screen – uncheck any days you do not want the report to send, change the start time to 7:00 AM, and put the email address of the person that is to receive the report
Click Save
Make sure to tell the person that the email will come from Skyward