

**ECTOR COUNTY INDEPENDENT  
SCHOOL DISTRICT**

**ACTIVITY FUND**

*Policies and Procedures Manual*



Updated September 2024

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## **PREFACE**

This manual contains the accounting procedures for the administration of Activity Funds in the Ector County Independent School District. All persons involved in the handling of these funds should become knowledgeable of these procedures so that the monies entrusted to the Activity Funds may be properly accounted for in a standardized method.

The procedures in this manual comply with the Board Policies and Administrative Regulations of the District as well as the TEA Financial Accountability Resource Guide. The policies and regulations should be viewed as a means of safeguarding the assets of the student funds and of protecting those persons to whom these assets have been entrusted. Resources can be located at the following links:

[ECISD Board Policy - CFD \(Legal and Local\)](#)

[TEA - FASRG - Financial Accounting and Reporting Appendices](#)

Ector County ISD does not discriminate on the basis of gender, age, race, nationality, religion, disability, socioeconomic standing or non-proficiency in English language skills in providing educational services for students' benefits.

## DEFINITION

Activity funds are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, commissions and donations. These funds are to be used to promote the general welfare of the school, the educational development and morale of all students.

Activity funds help to support cocurricular and extracurricular student activities. Cocurricular activities are school district sponsored activities that directly add value to classroom instruction and curriculum. Extracurricular activities include a variety of other school district directed activities, such as athletic and other nonacademic competitions.

All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity fund accounts.

## TYPES OF ACTIVITY FUNDS

There are two types of activity funds used to account for school district, campus, and student funds generated from a variety of activities, such as, but not limited to, vending machines, rentals, receipts from athletic events, concessions, fundraisers, and other sources of revenue. Generally, the revenue source determines the type of activity fund.

- Campus (discretionary) Activity Funds are to be accounted for in special revenue fund 461.
- Student Activity Funds are to be accounted for in custodial fund 865.

### **Campus Activity (discretionary) Funds (CAF)**

CAF are funds that belong to and are under the control of the school district. These funds support campus and district programs and activities and are for the general use of the entire school. Financial decisions are made by the staff, not students. The profit from funds generated are to be deposited in the CAF discretionary revenue accounts. Examples of these funds are athletic teams, donations, book fairs, student id's, paper & pencil sales, picture sales, vending commissions, department funds, and hall pass fobs (this is not an all-inclusive list).

CAF discretionary funds are primarily used for the benefit of students, either directly or indirectly. **State purchasing law applies in the use of the CAF discretionary funds. A purchase order is required in advance for all CAF discretionary fund expenditures. The district is not obligated to pay for goods/services that are not requisitioned and approved before the goods/services have been received/rendered.** A FAQ for guidance on use of principal discretionary funds is on both the ECISD Purchasing and Finance websites.

Each fiscal year, the prior year remaining funds for a CAF organization at each campus will be set up in the primary CAF discretionary miscellaneous operating expense account for each project. A budget transfer should be prepared in the system when funds are needed in another expense account code within the same project. If money needs to be transferred between different CAF projects, use a GL Transfer Form using revenue accounts. All budget transfers and purchase requests are to be approved by the Principal through the system. The Finance Office can provide a budget for CAF projects that do not have any startup funds upon showing costs and revenues.

Allowed Munis Budget Transfer

Increase 461-XX-6499-XX-XXX-XX-CA100

Decrease 461-XX-6299-XX-XXX-XX-CA100

Not Allowed Munis Budget Transfer – submit on GL Transfer form

Increase 461-XX-6499-XX-XXX-XX-CA100

Decrease 461-XX-6499-XX-XXX-XX-CA425

Examples of the discretionary accounts are listed below. This is not an all-inclusive list of accounts. Accounts can be created by contacting the Special Revenue Accountant.

xxx is the campus number

XXX is the CAF organization number

CAF Discretionary Revenue	461-00-5753-00-xxx-00-CAXXX
Instructional Equipment >\$500 <\$5000	461-11-6397-00-xxx-11-CAXXX
Instructional Supplies	461-11-6399-00-xxx-11-CAXXX
Art Fees	461-11-6499-00-xxx-11-CA227
Library	461-12-6499-00-xxx-11-CA611
Textbook/Fines & Fees	461-11-6499-00-xxx-11-CA919
Library Supplies	461-12-6399-00-xxx-11-CAXXX
Teacher Professional Development	461-13-6411-00-xxx-11-CAXXX
Campus Contract Services	461-23-6299-00-xxx-99-CAXXX
Office Equipment >\$500< \$5000	461-23-6397-00-xxx-99-CAXXX
Office Supplies	461-23-6399-00-xxx-99-CAXXX
Miscellaneous Operating Expense	461-23-6499-00-xxx-99-CAXXX
Counselor Supplies	461-31-6399-00-xxx-99-CAXXX
Nursing Supplies	461-33-6399-00-xxx-99-CAXXX
Co-Extra Curricular Supplies	461-36-6399-00-xxx-99-CAXXX
Co-Extra Curricular Miscellaneous	461-36-6499-00-xxx-99-CAXXX
Annuals	461-36-6499-00-xxx-99-CA219
Class 5 <sup>th</sup> Grade	461-36-6499-00-xxx-99-CA331
Fundraising	461-36-6499-00-xxx-99-CA425
Building Supplies	461-51-6319-00-xxx-99-CAXXX
Building Miscellaneous	461-51-6499-00-xxx-99-CAXXX

CAF Appropriate Expenditures	CAF Prohibited Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.
Organization or institutional <b>memberships</b> . However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	<b>Purchase of any GIFT for any person or organization;</b> this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution. <b>Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).</b>
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or ECISD.	Extravagant or high-priced individual awards such as watches or other jewelry. <b>Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.</b>
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	<b>Donations</b> to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies. Required school apparel for staff.	Parties for staff, including food, decorations, and favors; simple receptions are fine.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fund-raising activities.	Payment of expenses of spouses or other non-employees. <b>Any other expenditure prohibited by federal or state law, TEA or Board policy, or ECISD regulation.</b>
Supplementing of student organizations' activities.	Payment of professional organization liability insurance on any individual.
After-hour Security.	Appreciation and fundraising dinner tickets.
Tickets for school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	Appreciation meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
Refreshments and snacks for teacher in-service and staff meetings. For reasonable cost comparisons, the per diem amounts are: breakfast - \$8, lunch - \$10, dinner - \$12. Appropriate documentation indicating who was at the meeting and what was discussed is required for the IRS.	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.

## **Student Activity Funds (SAF)**

SAF are funds that belong to recognized clubs and organizations of student groups and the District acts as a custodian by holding SAF as assets with a corresponding liability. Financial decisions rest solely with the students of the group. The revenues are derived from funds raised and collected by students through school district approved fundraising activities, club dues, donations, or other school district approved activities. Expenditures must benefit the group as a whole. Checks will be printed only if there are sufficient funds to cover a requested expense.

## **Miscellaneous Funds - Faculty & Staff Account**

The Faculty & Staff account is also known as Hospitality Committee or Sunshine Committee. These funds do not belong to the school district and are fiduciary or custodial in nature and therefore will be accounted for in the SAF grouping. Funds are contributed or generated (donations not considered fund raising) by the faculty and staff and will be expended at the faculty and staff's discretion and approval of the principal (generally for flowers and gifts or expenses). Sales tax should be paid on items purchased. Checks will be printed only if there are sufficient funds to cover a requested expense.

## **RESPONSIBILITY FOR ACTIVITY FUNDS**

### **Principal – Ultimately responsible for activity funds**

- Oversee proper accounting and administration of all activity funds
- Enforce activity fund rules
- Safekeeping of money
- Review and approve of all campus and student activity fund transactions
- Monitor for fraud
- Monitor approved fundraising activity
- Assist in sponsor training
- Attend mandatory annual training (signed documentation will be required)

### **Activity Fund Bookkeeper**

- Review all transactions and ensure proper supporting documentation prior to processing
- Process transactions (receipts, deposits, disbursements, and discretionary purchase requisitions)
- Inform principal of problems and concerns
- Prepare monthly p-card and sales tax information
- Provide account balances to sponsors upon sponsor request
- Provide annual sponsor training and assist sponsors (signed documentation will be required; records kept by campus)
- Attend mandatory annual training (signed documentation will be required)



## **Sponsor**

- Attend mandatory annual meeting to receive instruction from campus bookkeeper and principal (signed documentation will be required)
- Spend money in accordance with the activity fund policy manual
- Maintain records to support financial activities
- Submit fundraiser form to principal for approval
- Submit funds collected to bookkeeper daily
- Complete fundraiser operating report

## **Special Revenue Accountant**

- Provide annual training for bookkeepers and principals (signed documentation will be required)
- Approve check disbursements and discretionary purchase requisitions
- Prepare monthly journal entries
- Answer questions for principals, bookkeepers and sponsors
- Review supporting documentation for select transactions

## **Special Projects Clerk**

- Train new bookkeepers
- Print all activity fund checks
- Prepare P-card transactions
- Prepare the monthly sales tax report
- Answer questions for bookkeepers and principals

## **Internal Auditor**

- Audit per Board policy [See CFD Regulation]
- If requested, perform an audit when a change in principal or bookkeeper occurs

Note: The above-mentioned individuals are not responsible for funds collected, disbursed and controlled by parents, patrons or alumni organizations and these funds may not be accounted for in the school's activity funds. Examples are PTA's, PTO's, athletic clubs and booster clubs (this is not an all-inclusive list).

## **POLICIES AND PROCEDURES**

### **Policies and Procedures Manual**

The “Activity Fund – Policies and Procedures Manual” prepared by the Finance Office will be followed to assist in the proper handling and accounting for all activity funds.

### **Account Numbers**

Student Activity Fund accounts will be identified by a Project code that includes the three-digit account number for the specific Student Activity account. (SAF)

For example: The full account number for the Faculty & Staff account is as follows:

865-00-2191-00-xxx-00-SA415 (the xxx is for the campus number)

The Project code for the Faculty & Staff account is **SA415**.

Campus Activity Fund revenue accounts will be identified by a Project code that includes the three-digit account number for the specific Campus Activity account. (CAF)

For example: The full account number for the Principal CAF account is as follows:

461-00-5753-00-xxx-00-CA100 (the xxx is for the campus number).

The Project code for Principal CAF account is **CA100**.

### **Awards**

Monies raised in a school’s name may not be used to pay cash awards or to buy cash prizes for individuals (students and employees). Cash awards and prizes include currency, checks, gift cards, gift certificates, savings bonds, money orders or any other medium which can be readily converted to cash. **No gift cards**. Awards such as merit certificates, trophies, plaques or other means of recognition, with a value not to exceed \$70.00 [UIL Code Section 480(a)(1) – Limitation of Awards], may be purchased from activity funds in recognition of scholastic, attendance or money raising achievements for students.

### **Bank Reconciliation**

The bank reconciliation will be completed by the Finance Department.

### **Cashing of Checks**

The cashing of personal or payroll checks with activity funds is strictly prohibited. Sponsors should give all checks to the bookkeeper daily.

## Checks/Disbursements

Checks are the means of accurately documenting money disbursed; therefore, all student activity fund money will be disbursed by check. **Cash purchases are NOT allowed.** For SAF funds, an SAF Check Disbursement Request form with valid documentation attached must be completed by the sponsor or by the person requesting the funds and submitted to the bookkeeper. Valid documentation includes:

- The original itemized dated invoice. Periodic statements or credit card statements are not acceptable.
- Other documentation (letters, acknowledgements, renewal notices, etc.) when original itemized dated invoices are not issued by a vendor.

The bookkeeper will enter the check request information into the system software. For SAF funds, the SAF Check Disbursement Request form and the supporting documentation must be scanned into the system software. Principals will approve the check disbursement in the system software and then the Special Revenue Accountant will approve the check disbursement in the system software. Disbursement will not be approved by the Special Revenue Accountant without scanned documentation. **No purchase will be allowed unless sufficient funds are available in the activity fund account.**

Checks will be printed by the Special Projects clerk at the Administration Building. Checks will be mailed through interoffice mail to the campus or picked up by campus personnel. Check disbursement requests completed by Monday noon will be printed Monday afternoon and check disbursement requests completed by Thursday noon will be printed Thursday afternoon.

The bookkeeper should complete the bottom half of the SAF Check Disbursement Request form after the check is received at the campus. Give the check to the sponsor or place in the out-going mail. The SAF Check Disbursement Request form and the supporting documentation will be attached and filed together. The bookkeeper will write or stamp on all supporting invoices the word "Paid", the date paid and the check number. This procedure is necessary in the event the invoices become detached from the SAF Check Disbursement Request form.

Note: See "Steps to Enter Disbursements" on a later page.

## **Conflict of Interest**

In accordance with Board Policy DBD (LEGAL), an employee who exercises discretion in connection with contracts, purchases, payments, claims or other pecuniary transactions shall not solicit, accept, or agree to accept any benefit from a person the employee know is interested in or likely to become interested in any such transactions of the District. *Penal Code 36.08 (d)*. A conflict of interest is defined as any circumstance that could cast doubt on an employee's ability to act with total objectivity with regard to the District's interest. This applies when selecting a fundraising company and the sponsor must include documentation as to why this vendor was chosen.

## **Contracted Services**

Due to IRS requirements for 1099s, all contracted services, including rental services will be initiated through the Purchasing department from the CAF discretionary contract services account.

## **Depository Bank**

No accounts shall be maintained in any bank except the official district depository bank, which will provide the district with a depository pledge contract or bond to guarantee the accounts.

## **Donations**

Equipment, gift cards, or money that is donated to a school by any outside organization or individual, will be reported on the ECISD Donation Form available online. Please use this link to familiarize yourself with the [Donation Form Instructions](#).

Asset tags for those tangible donated items valued at more than \$5,000 will be printed and provided to the campus by the Finance Accountant.

If the donation is a gift card, complete the online donation form. It will then go through the approval workflow.

## **Dormant/Inactive Accounts**

Campus/Student activity fund accounts that are inactive for one fiscal year or more and remaining funds of a Student Activity group that has been dissolved will be transferred to the discretionary fund account (461-23-6499-00-XXX-99-CA100).

## **Electronic Payments**

Electronic payments may be accepted only through approved electronic payment systems (First Data, Hometown Ticketing, and Square). Under no circumstance should funds be collected/deposited into personal bank accounts.

## **Employee Reimbursements/Advances**

Reimbursements and/or advances using SAF accounts are allowed based on facts and circumstances that are discussed with the Principal. An SAF Check Disbursement Request form must be completed. The reimbursement should be submitted within thirty (30) days of the purchase. A dated and itemized receipt or invoice should be attached. Sales tax will not be reimbursed. The request for an advance using an SAF Check Disbursement Request form should include what the advance is for, why it is needed, and who it affects.

## **Fixed Assets/Capital Outlay**

All purchases of fixed assets/capital outlay with per unit cost of \$5,000 or greater will be initiated through CAF accounts. Fixed assets/capital outlay purchases are not allowed with SAF accounts. Student activity funds can be transferred to campus activity accounts via a journal entry by filling out a General Ledger Transfer Form and emailing the form to the Special Revenue Accountant. These assets will become the property of the district and will be accounted for in the asset database. Fixed assets are items that are:

- Tangible in nature
- Identifiable and controllable
- Have a life longer than one year
- Have a value of more than \$5,000.00 per unit

## **Fundraising**

Fundraising activities are not confined to regular school hours but are considered an extension of the school program. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money.

Student participation in **principal approved** fundraising activities and with a sponsor shall not interfere with the regular instructional program. Student participation shall be voluntary. Fundraisers should benefit all students in the group equally. Fundraising through sales of food and beverages that could be consumed during the school day shall meet the requirements for competitive foods unless the District allows an exemption from the competitive food requirement, as permitted by state and federal law. FJ (LOCAL). The collection of funds that takes the time of students or teachers during school hours is strictly forbidden, unless the funds collected represent payment for school lunches, funds that will benefit the school or its students, or other authorized fees. **Raffles and games of chance, by Texas state law Attorney General Opinion JM-1176, are prohibited.**

Students may raise money or collect items for outside charitable IRS recognized exempt organizations with principal or designee approval.

#### Fundraiser Process

- Student activity fund group decides on a fundraiser, considers the purpose of the fundraiser, product to be sold, the vendor, the sale dates, price, taxability, and preferred payment method. If a tax-free fundraiser, check box on form.
- Sponsor shall complete the fundraiser form and submit to principal for approval.
- Conduct the fundraiser, safeguard the inventory by tracking and documenting when merchandise is received and distributed to the students.
- Collect funds from students, sponsors should issue receipts from a triplicate, pre-numbered receipt book. Receipts should show remitter's name, date, explanation or purpose for which the money was received and amount. If amount is \$20.00 or less, use the Campus Receipt Record. Sponsor should write activity fund account number on the front of the check. Funds will be submitted to the bookkeeper in the same form it was received.
- Add up all the funds and complete the internal deposit form. (These should match.) Take the form, all the funds, and supporting documentation (copies of receipts or campus receipt record form) to the bookkeeper **daily**. Receive a receipt from the bookkeeper.
- At the conclusion of the fundraiser, sponsor shall complete the Fundraiser Operating Report and submit to principal for review and approval.
- Keep copies of all documents.

#### Elementary Operations

- All fundraisers should occur with a specific purpose in mind/documented.
- Each sponsor conducting a fundraiser will sign an acknowledgement of responsibility.
- Principal will enforce completion of approval form for ALL fundraising activities to ensure appropriate documentation of intent of each fundraiser.
- Limitation of ONE fundraiser conducted at a time, with exception allowed only by approval of the respective Executive Director of Leadership.
- Limitation of no more than TWO fundraisers per group or purpose, unless additional fundraisers are approved by the respective Executive Director of Leadership.
- Ongoing fundraisers will be reviewed and approved by the respective Executive Director of Leadership.

#### Secondary Operations

- All fundraisers should occur with a specific purpose in mind/documented.
- Each sponsor conducting a fundraiser will sign an acknowledgement of responsibility.
- Principal will enforce completion of approval form for ALL fundraising activities to ensure appropriate documentation of intent of each fundraiser.

- Limitation of THREE fundraisers conducted at a time, with exception allowed only by approval of the respective Executive Director of Leadership.
- Limitation of no more than THREE fundraisers per group or purpose, unless additional fundraisers are approved by the respective Executive Director of Leadership.
- Ongoing fundraisers will be reviewed and approved by the respective Executive Director of Leadership.

## **Gifts**

School funds may not be used to purchase personal gifts. Gift cards may not be purchased as this is an IRS reporting issue.

## **Outstanding Checks**

Checks not yet cleared by the bank are considered outstanding. Clearing outstanding checks will be completed by the Finance Department.

## **P-cards**

**P-cards should be used for unforeseen circumstances only.**

Campus Activity Fund P-cards will be issued to the Principal, Assistant Principal and Secretary/Bookkeeper at each campus. Student activity funds (SAF) are not authorized to use P-cards.

There will be set limits and use limits depending on the campus and position title.

- High School Principals, Junior High Principals, Middle School Principals, High School Secretaries - \$400
- Elementary School Principals, All Assistant Principals, Non-High School Secretaries - \$200

This credit card limit is refreshed every month on the 27<sup>th</sup>.

Online purchases are discouraged since many vendors may not honor our state sales tax exemption status, in which case, the cardholder would be responsible for the sales tax.

**P-cards cannot be used to purchase cash equivalents such as cash awards or gift cards.**

Each cardholder must complete a P-card Transaction Log, attach the receipts for each purchase, and send to the Special Projects clerk. The P-card Transaction Log form and receipts must be submitted within a week of occurrence. Make copies of the receipts for record keeping.

The cardholder will be responsible for the expense if the receipt is lost.

If sales tax is included on a P-card transaction, the cardholder will be responsible for reimbursing the sales tax. The Texas Sales and Use Tax Exemption Certificate form is available on the Purchasing website.

The Special Projects clerk will collect all the purchase transaction logs and receipts, compare to the monthly statement, and record the journal entry.

## **Receipts/Deposits**

Cash receipts records are the means of accurately recording cash received and provide support to substantiate each bank deposit. Receipts are the means of accurately documenting money received; therefore, all activity fund money will be receipted.

### Receipt Process

- Sponsors can issue receipts to the students when funds are collected, if requested. Receipts should show remitter's name, date, explanation or purpose for which the money was received and amount. If amount is \$20.00 or less, use the Campus Receipt Record. Sponsor should write activity fund account number on the front of the check.
- Sponsors should take the funds collected from students, the Internal Deposit form and receipt documentation to the bookkeeper daily.
- The bookkeeper shall count the cash and verify that cash and checks on the Internal Deposit form are correct, preferably in the presence of the sponsor.
- The bookkeeper shall make a copy of the Internal Deposit form to give to the sponsor.
- The bookkeeper prepares the receipt in the system software.
- Sponsor receipts or other documentation should be scanned behind the receipt.
- Print a receipt for the sponsor.
- Print a receipt for the bookkeeper to attach to the original Internal Deposit form and any other documentation and file with the bookkeeper's records.
- The bookkeeper will enter all receipts throughout the day and cash out at the end of the day. Print the cash-out report.
- The bookkeeper will prepare the bank deposit slip daily in duplicate. The bookkeeper retains one and the other is sent to the bank. If a campus has triplicate deposit slips, keep one and send the other two to the bank.
- **The amounts from the Internal deposit form(s), cash-out report, and bank deposit slip should all be the same.**
- Money will be deposited in the same form it was received. All checks shall be restrictively endorsed and include the activity fund account number as shown on the Internal Deposit form.
- There should be no more than a week from the time a receipt was cashed out in MUNIS to when it was deposited in the bank.
- The bookkeeper will place the bank deposit slip and funds in the clear deposit bag from the bank. Only one deposit bag is necessary.



- ECISD Police will pick up deposits weekly. If money is being kept overnight due to ECISD Police not being scheduled for pick up, deposits should be kept in a safe and/or locked space. Only Accounting personnel and/or ECISD Police are authorized to deliver deposits to Frost Bank.

Note: See “Steps to Enter Receipts” on a later page.

Note: See “Steps to Print Cash-Out Report” on a later page.

**The bookkeeper may accept cash for student fines, fees, tickets, etc.** Occasionally, money is collected by teacher or clerk for such items as books, student fees, pictures, etc. In elementary schools, the collector may enter the names of students from whom money is received on a Campus Receipt Record form. In secondary schools, students must sign the Campus Receipt Record, in the presence of the collector, and enter the amount of money turned in on the Campus Receipt Record. The collector will keep a copy of the form for their records and submit the original to the bookkeeper. The collector will also fill out an Internal Deposit form before turning in money to the bookkeeper.

Substitution of personal checks for cash collections is not allowed. For safekeeping, collections from any source shall be submitted to the campus bookkeeper on a daily basis. In the event of after hour sales, any funds collected or retained shall be kept in a secure locked location. All collections turned into the bookkeeper must be accompanied by the Internal Deposit form and copies of the receipts or the recorded range of receipt numbers or the supporting Campus Receipt Record form.

**In cases where activity funds are lost due to the failure of the employee to follow these rules, the employee will be required to reimburse the amount lost from personal funds.**

### **Refunds to Students**

Refunds to students for lost library books or textbooks will be made by check using a Payment Authorization (PA) form. The revenue account where the money was deposited should be used. If a student returns a lost textbook within the fiscal year the textbook was lost, a refund can be made. If multiple refunds are necessary due to cancellations of field trips, bus transportation charges, etc., a single check may be issued to the activity fund sponsor who will distribute the refunds to each student. Each person due a refund will sign a list verifying that a refund was received. The sponsor will keep a copy of the list for their records and return the signed refund list to the bookkeeper who will attach the refund list to the SAF Check Disbursement Request form and upload this support into the system.

### **Returned Checks**

When a check that has been deposited to the activity fund checking account does not clear because of insufficient funds, account closed, etc., a journal entry is made in the general ledger for the returned check to take it out of the SAF revenue account or CAF discretionary

revenue account. This journal entry is done by the Finance Office. A copy of the NSF check is emailed to the activity fund bookkeeper.

### **Sponsor Training**

The principal and bookkeeper are responsible for the sponsor training. Campuses are required to complete the sponsor training by the end of the first six weeks period. Training sign sheets are required and will be submitted to the Special Revenue Accountant for monitoring purposes.

### **Start-up Funds**

A sponsor can request a check for start-up funds in that event that a project does not have any funds. A cost-benefit analysis must be submitted to the Finance office. Once approved, complete an SAF Check Disbursement Request form. The check should be payable to the sponsor and the explanation should state the purpose. After the event, the funds are to be returned to the account. Complete an Internal Deposit form, listing only the start-up funds. Include a copy of the SAF Check Disbursement Request form as documentation. Take the funds and both forms to the bookkeeper.

### **Stop Payments**

Send an email to the Special Revenue Accountant requesting a stop payment on a check. The Special Revenue Accountant will void the check in the system software and place a stop payment on the check at the Bank.

### **Travel**

When activity funds are utilized to defray travel expenses for students and sponsors, district travel regulations will prevail. When feasible, expenses for meals, lodging, transportation for a group and related group expenses should be paid by the sponsor and accounted for by receipt. If money is given to students for meals, use the Campus Receipt Record to track how much is given and to whom. Each student receiving money will sign his or her name on the form. Employees traveling without students may **not** use money from student activity funds.

Advance travel funds may be requested for student out-of-town expenses. The sponsor will prepare an SAF Check Disbursement Request form and note on the form that it is for a travel advance. Upon return, all supporting documents submitted will be attached to the SAF Check Disbursement Request form and any unused funds will be remitted to the bookkeeper. The bookkeeper will issue a receipt for the money returned and will cross-reference the receipt number to the SAF Check Disbursement Request form.

### **Vending Commissions**

Vending commissions should be receipted to the CAF discretionary revenue account.

## **Voiding Checks**

If it is necessary to void a check, contact the Special Revenue Accountant. If a check must be voided before it has left the bookkeeper's possession, the signature block will be removed and the word "Void" will be written across the check. Send the check to the Special Revenue Accountant. Write the word "Void" on the SAF Check Disbursement Request form under the payee's name. If the check must be re-issued, have the sponsor submit a new SAF Check Disbursement Request form.

## **SALES TAX**

### **Purchases**

Any purchases made in the name of the school district or group of the school district are exempt from sales tax **IF** the items relate to the educational process (equipment, supplies, materials, services, etc.). The school district or group will not reimburse an employee for sales tax they paid on purchases made on behalf of the school district or group.

To be granted the sales tax exemption, the following certificates need to be presented to the Purchasing Department:

- The Texas Sales and Use Tax Exemption Certificate will be sent to the vendor by the Purchasing Department. It must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization and that payment will be made from the organization's own funds.
- The Texas Resale Certificate will be sent to the vendor by the Purchasing Department when merchandise is purchased by a school for resale (fund raisers).
- Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax (the organization and their employees must pay local tax). The Texas Hotel Occupancy Tax Exemption Certificate must be presented at the time of registration at the hotel. When traveling out of state, district employees or groups are not afforded any tax exemption on hotels. When individuals request reimbursement for the Texas local or out of state hotel taxes paid, reimburse them the tax that they could not be exempt from.

Purchases for their own use by individual members or teachers/coaches of classes or teams are not exempt from sales tax even though connected with a school or school organization (cheerleaders purchasing their own uniforms, band members purchasing their own instruments, athletic teams purchasing their own jackets, etc.).

### **Sales**

A sale is the transfer of title or possession of tangible personal property (usually money). A sale also includes the performance of a taxable service for consideration.

In some fundraising activities, the school or school group is merely acting as a sales representative for a retailer and tax must be collected. The tax is to be remitted to the retailer, the retailer will claim it as their sale and they will pay the tax to the Comptroller's office. The school would not report this type of revenue as a sale. The following are examples of sales the vendor will generally pay the tax on:

- Vending machine sales where the vendor services the machine
- School pictures
- Book fairs
- Brochure fundraiser

Only when the school or school group purchases the merchandise and then resells the items is the school the seller. The school should provide a resale certificate to the vendor.

For all revenue received, first a decision must be made if it is a sale or not a sale. The following list gives some examples of what is considered a sale or not a sale. The list is not all inclusive but may help make determinations on other similar sales.

<b>Sale</b>	<b>Not a Sale</b>
Admission – athletics, dances, dance performances, drama performances	Brochure Sales
Admission – summer camps, clinics, workshops, project graduation	Collection of money from students to pay a company for admission or service (magic theatre, sea world, PSAT test)
Donated items that are sold	Commissions received
Fundraisers where we are the seller and not just the middle man	Donations of money to the school or school group or donations for a commemorative brick
Rentals of items	Dues received for clubs
Rentals of facilities	Fees – musical instrument maintenance, lab, uniform cleaning, transcripts
Sales of food	Fieldtrip collections
Sales of merchandise which include items made by students	Fines received – textbooks, library books, parking, locker, calculators, obligations
Sales of services	Fundraisers when the school group merely receives a commission (book fairs, some author sales, recycling)
Sales of school publications	Lost payments – books, handbooks, calculators, locks, id cards
	Marathon fundraisers – these are donations (lift-a-thon, jog-a-thon, jump rope for heart, basketball hoops)
	NSF check redeposit
	Summer school, Saturday school, community education tuition and fees

If it has been determined that revenue received is not a sale then stop, there is nothing further to complete. If it has been determined that revenue received is a sale, determine if it is a taxable sale or a non-taxable sale.

**Taxability of Sales**

Texas sales tax statutes impose tax on the sale, lease or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched or that is perceptible to the senses in any other manner. When an individual purchase a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

School districts, schools and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the following lists have been identified as being taxable or non-taxable by the Comptrollers’ Office when sold or sponsored by a school, by an organization within a school, PTA’s, Booster Clubs and employee associations. Whether taxable or not, all sales are reportable on the Monthly Sales Tax form.

The following lists give some examples of what is considered a taxable sale or a non-taxable sale. The lists are not all inclusive but may help make determinations on other similar sales.

<b>Non-Taxable Sales</b>
Animal sales
Ad sales - in yearbooks, athletic programs, newspapers, posters
Admission - athletics, dances, dance performances, drama and musical performances
Admission - summer camps, clinics, workshops, project graduation
Admission - banquet fees
Admission - bids, prom, homecoming
Admission - tournament fees, academic competition fees
Cosmetology services (products sold to customers are taxable)
Discount/entertainment cards and books
Facility rentals for school groups
IDs – temporary or permanent
Labor - automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking permits
Passes – hat or jeans day
Services - car wash, cleaning
<b>Taxable Sales</b>

Agenda books or planners, only if it is an optional item
Agricultural sales (Excluding animal sales)
Art – supplies and works of art
Artistic – CDs, tapes, videos
Athletic – equipment and uniforms
Auction items sold
Automotive – parts and supplies
Band – equipment, supplies, patches, badges, uniform sales or rentals
Book covers
Books – workbooks, vocabulary, library, author (when we are the seller)
Calculators
Calendars
Candles
Car – painting, pin striping
Clothing – school, club, class, spirit (T-shirts)
Computer – supplies, mouse pads
Cosmetology products sold to customers
Decals
Directories – student, faculty
Drafting – supplies
Family and consumer science – supplies and sewing kits
Fees – copies, printing, laminating
Flowers – roses, carnations, arrangements
Greeting cards
Handicrafts
Horticulture items
Hygiene supplies
Locks – sales and rentals
Lumber
Merchandise – tangible personal property
Magazine subscriptions less than six months
Magazines when sold individually
Musical supplies – recorders, reeds
Parts – career & technology classes (not to include products used in cosmetology)
Parts – upholstery
PE – uniforms, supplies
Pennants
Pictures – school, group (if school is the seller)
Plants – holiday greenery and poinsettias
Rentals – equipment of any kind
Rentals – uniforms of any kind, towels
Repairs to tangible personal property (computer repair, house remodeling)

Rings and other school jewelry
Rummage, yard and garage sales
Safety supplies
School publications – athletic programs, posters
School publications – brochures
School publications – magazines (unless > six-month subscription)
School publications – newsletters, newspapers (generally are not sold though)
School publications – reading books
School publications – sheet music, hymnals
School publications – yearbooks
School store – all items (except food)
Science – science kits, boards, supplies
Spirit items
Stadium seats
Stationery
Supplies – any sold to students
Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Vending – pencils and other non-edible supplies when the school services the machine
Woodworking crafts – entire sale to include parts and labor
Yard signs

### **Tax-Free Days**

Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school or school district. The following are examples of who can have two, one-day tax-free sales each calendar year:

- The school district qualifies for a tax-free day.
- The school-wide fundraiser qualifies for a tax-free day.
- The basketball club qualifies, but the basketball team does not.
- The cheerleader club qualifies, but not the cheerleader team.
- The debate club qualifies, but debate teams and classes do not.
- The French club qualifies, but the French classes do not.
- The senior class qualifies, but not one particular class that has seniors in it.

A bona fide chapter is a group that must be organized for some business or activity other than instruction or participatory. Any student group that is recognized by the school and is organized by electing officers (not participatory captains), holding meetings, keeping minutes and conducting business is considered a bona fide chapter. A non-bona fide chapter is a group that meets for classroom instruction, team sports, grade level or department.

One-day means 24 consecutive hours; the delivery should be made on a single day. Generally, title passes to the purchaser when the item is given to the purchaser. In the case of pre-ordered and pre-paid sales, title can transfer as soon as the seller (school) receives the order. Therefore, the date the items are delivered by the vendor to the seller is designated as the one-day for the purposes of the tax-free sales. However, persons buying from surplus stock on subsequent dates after the tax-free day owe tax on the items.

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

### **Food Sales**

A public or private elementary or secondary school or school group does not have to collect tax on sales of meals and food products **if the sales are made during the regular school day** and by agreement with the proper school authorities. Concession-stand food sales (including candy and soft drinks) are exempt from tax when made by a school group associated with a public or private elementary or secondary school, if the sales are part of the organization's fundraising drive and all net proceeds go to the organization for its exclusive use. The group can issue an exemption certificate in lieu of paying tax on purchases of candy, sodas, gum and other taxable food items sold at its concession stand. The exemption certificate should state that the group will sell the items as a fundraiser. Contact the Purchasing Department to obtain the proper certificate.

**Snack food and soft drinks cannot be sold during the school day, unless the snack food meets the requirements of the School Nutrition Department.** The school day begins at midnight and ends 30 minutes after the last bell. Send the Food Fundraiser Approval form to the Director of School Nutrition if the plan is to sell snack food.

### ***Nontaxable Food Items***

Sales tax is not due on nontaxable food items. Examples of such items include cookie dough, pizza kits, meat sticks, jelly, salsa, fresh fruit and mixes packaged for preparation at home.

### **Reporting Sales Tax**

After consideration of whether revenue is a sale or not and whether it is taxable or not, the bookkeeper must complete a Monthly Sales Tax form. Total taxable sales are calculated as total sales less non-taxable sales less tax-free day sales.

The bookkeeper must be sure to take a ½% discount if taxes are paid by the 5<sup>th</sup> day of the month following the end of each reporting period.



According to the Texas Sales and Use Tax Return, fines can be imposed by the State Comptroller’s office when sales tax reports are not submitted on a timely basis. According to the Texas Sales and Use Tax Return, the following penalties and interest can be imposed:

1 to 30 days late	Penalty of 5% of net tax due
31 to 60 days late	Penalty of 10%
Over 60 days late	Penalty of 10% plus interest of 12% per annum

An additional \$50 penalty may be assessed after more than two returns are received with a postmark later than the due date.

Though schools may submit their information to the accounting office by the due date, the report may not be considered timely if non-taxable or tax-free sales are not reported.

Sales tax amounts must be recorded into the State Sales Tax account at the time of the receipt or bookkeepers must submit a General Ledger Transfer Form to move sales tax to the State Sales Tax account.

**Booster Clubs, PTA’s and Other Associated Groups**

Occasionally, it has been found that these groups have used the school district’s tax exemption certificate or the employer identification number (EIN). By law, these groups must obtain their tax exemption status and employer identification number independent of the school district. Funds of outside organizations must be kept separate.

These groups associated with the school district may qualify to obtain a federal 501(c)(3) exemption under the federal Internal Revenue Service code. These organizations must also apply to the Texas Comptroller’s office to be recognized as exempt entities. They should complete an IRS Form SS-4 to obtain their own employer identification number.

Organizations may choose to file IRS Form 1023 for 501(c)(3) tax-exempt status; however, they may be able to be recognized as an exempt organization without filing the form. An organization that is organized as a 501(c)(3) that is not a private foundation or has gross receipts in each taxable year of normally not more than \$5,000 can automatically obtain the 501(c)(3) status. However, the organization can only obtain a determination letter from the IRS if it completes the Form 1023 along with the other required documentation.


Once the organization obtains the exemption, it is allowed to have two one-day tax-free sales each calendar year. These groups must file their own Sales and Use Tax Return. These groups may hold raffles; but, school districts and school district groups may not. Visit the UIL website at [www.uil.utexas.edu](http://www.uil.utexas.edu) for more information on Booster Club guidelines.

## FORMS

All activity fund forms below may be accessed through the Finance website under [Forms](#).

### Student Activity Fund Club

This form is used to create a new account or update an existing account for a student activity fund club. The student activity fund club must have a sponsor, a purpose for the club and proposed fundraising activities. The principal must approve the form. Upon completing the form, submit the original to the Special Revenue Accountant for approval. The form will be sent back to the sponsor by the bookkeeper with approval for the new student club and an assigned account number or disapproval with an explanation.



**ACTIVITY FUND  
STUDENT ACTIVITY FUND CLUB**

**Use this form to create a new account or update an existing account for a student activity fund club. Complete all fields and submit to Special Revenue Accountant for approval.**

New Student Club       Existing Student Club       School Year: \_\_\_\_\_

School: \_\_\_\_\_

Student Club Name: \_\_\_\_\_

Purpose: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Sponsor: \_\_\_\_\_

Officers:

    President      \_\_\_\_\_


    Vice President      \_\_\_\_\_

    Treasurer      \_\_\_\_\_

    Secretary      \_\_\_\_\_

## Fundraiser Approval

All fundraisers must be **approved by the principal before** the fundraising activity can begin. The first page of the form will be completed by the sponsor and then submitted to the principal and signed for approval. If approved, a copy will be sent to the bookkeeper and the sponsor keeps the original. If more than one product is to be sold, list the financial information for each product on a separate form.



**ACTIVITY FUND  
FUNDRAISER APPROVAL**

Complete this form prior the start of a fundraiser. If product to sell is a food or beverage item(s), see Food Fundraiser Approval form. Time of the food/beverage sale must be included.

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_ Account #: \_\_\_\_\_

Beginning sale date: \_\_\_\_\_

Ending sale date: \_\_\_\_\_

What purpose(s) will the proceeds be used for: \_\_\_\_\_

\_\_\_\_\_


Description of product being sold: \_\_\_\_\_

Vendor: \_\_\_\_\_ Representative Name: \_\_\_\_\_

This is the 1st \_\_\_\_ 2nd \_\_\_\_ 3rd \_\_\_\_ fundraiser this year for this club.

This is the 1st \_\_\_\_ 2nd \_\_\_\_ tax free day this calendar year for this club.

**At the conclusion of the fundraiser, the sponsor will complete the Operating Report (Inventory & Profit/Loss) on the second page of the original form and keep a copy for their records.** The completed fundraiser form will be submitted to principal and signed for approval. All fundraising activity requires a completed fundraiser form. This supporting documentation must be scanned into the system.



**ACTIVITY FUND  
FUNDRAISER OPERATING REPORT**

**INVENTORY:**

Beginning inventory	_____
Number of items sold or serviced	_____
Number of items returned to vendor	_____
Number of items unaccounted for (attach explanation)	_____
Ending inventory	=====

**SALES:**

Number of items sold or serviced	_____
Selling price per item	_____
Total sales	\$ - _____
Total expenditures	_____
Net Profit	\$ - _____
Total sales*	_____
Less: non-taxable sales	_____
Less: one-day tax-free sales	_____
Net taxable sales	_____
<b>TAX DUE: (net taxable sales x .0825)</b>	=====

Food sales during the school day must be approved by the Director of School Nutrition due to the Texas Department of Agriculture rules for school nutrition. This includes concession stand sales. The school day begins at midnight and ends 30 minutes after the last bell. The food fundraising approval form from School Nutrition must be completed by the sponsor, signed and approved by the Director of School Nutrition.



**FOOD FUNDRAISER APPROVAL SY22-23**

**This form must be submitted if selling any food or beverage item(s) at a campus during the school day (12a.m. – 30 minutes after the last bell).**

Instructions:

1. E-mail completed form and nutrition labels to [bethany.vizena@ectorcountyisd.org](mailto:bethany.vizena@ectorcountyisd.org) at least 2 weeks prior to the intended beginning of sales date.
2. Attach approved copy of this form to the fundraiser form when submitting for approval.
3. Approval must be received from School Nutrition and campus administration before items are purchased.

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_

Beginning Sale Date: \_\_\_\_\_ Ending Sale Date: \_\_\_\_\_

Time of Day: \_\_\_\_\_ Location: \_\_\_\_\_

Item(s) to be Sold:

If fundraising is for a charitable organization use the Charitable Fund Drive form.



**ACTIVITY FUND  
CHARITABLE FUND DRIVE /  
ACKNOWLEDGEMENT OF RESPONSIBILITY**

**Complete this form if fundraiser is for an outside charitable IRS recognized exempt organization.**

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_ Account #: \_\_\_\_\_

Beginning date: \_\_\_\_\_

Ending date: \_\_\_\_\_


Charity collecting for: \_\_\_\_\_

As the sponsor:

- I agree to conduct this charitable fund drive in compliance with District policies and procedures.
- I understand that I am personally responsible for all funds collected and for keeping accurate records.
- I will provide all money received, along with the names and amounts, to the bookkeeper for deposit daily.
- I will have all expenditures paid through the bookkeeper.
- I am responsible for completing the Operating Report for this charitable fund drive and will turn in all records to the bookkeeper within one week of the projected end date.
- I understand that failure to comply with all District policy and practices may result in disciplinary action.

## Campus Receipt Record

When money is collected by authorized individuals and the activity fund bookkeeper, this form will be used. The names from which funds are received will be listed on this form. This includes cash, checks and money orders. This form serves as official support for the amount of money collected and entered on the Internal Deposit form. A campus may use their own version of this form. The sponsor keeps a copy and the original is sent to the activity fund bookkeeper. This supporting documentation must be scanned into the system.



**ACTIVITY FUND  
CAMPUS RECEIPT RECORD**


This form is used when collecting money by authorized individuals. The names from which funds are received will be listed on this form. Send original to activity fund bookkeeper and keep a copy for your records.

Activity: \_\_\_\_\_

Student's Printed Name	Date	Cash Amount	Student's Printed Name	Date	Check #	Check Amount
1.			1.			
2.			2.			
3.			3.			
4.			4.			
5.			5.			
6.			6.			
7.			7.			
8.			8.			
9.			9.			
10.			10.			

## Internal Deposit

When money is collected by authorized individuals, other than the activity fund bookkeeper, this form will be used. Total of the form should equal total deposited with the bookkeeper. The sponsor will keep a copy of this form for their records, the original form and money will be submitted to the bookkeeper for processing. This supporting documentation must be scanned into the system.



**ACTIVITY FUND  
INTERNAL DEPOSIT**

This form is to be completed by authorized individual collecting money, other than the activity fund bookkeeper.

Date: \_\_\_\_\_ Club Name: \_\_\_\_\_  
Account #: \_\_\_\_\_ Activity: \_\_\_\_\_


Bills	#	Amount	Coins	#	Amount
\$100			1.00		
\$50			0.50		
\$20			0.25		
\$10			0.10		
\$5			0.05		
\$1			0.01		
<b>Total Bills</b>			<b>Total Coins</b>		

Checks (by name)	Amount

## SAF Check Disbursement Request

This form serves as the authority for the issuance of a check drawn on the student activity fund checking account. The form is completed by the person requesting the check. The sponsor will keep a copy and the original is sent to the activity fund bookkeeper. This supporting documentation must be scanned into the system.




**STUDENT ACTIVITY FUND  
CHECK DISBURSEMENT REQUEST**

This form is to be completed by the individual requesting the check. The form serves as the authority for the issuance of a check drawn on the student activity fund checking account.

Sponsor Supplied Information	
Date Requested:	_____
Account Title:	_____
Account #:	_____
Amount:	_____
Pay To:	_____

## Sponsor Ledger

This form is for the sponsor to keep track of the current balance by entering the beginning balance and any deposits made with the bookkeeper or request for checks sent to the bookkeeper.



**Sponsor Ledger**

This form is to be used by the sponsor to track current balances. Enter beginning balance of the account and any deposits made with the bookkeeper or request for checks.

Fund # _____	Account # _____	Account Name _____	Sponsor Name _____
School Year: _____ - _____			BEGINNING BALANCE: _____

DATE	RECEIPT # / CHECK #	DESCRIPTION	DEPOSIT	EXPENSE	BALANCE

## General Ledger Transfer


Any activity fund account may transfer a portion of its money to another activity fund account with the written approval of the sponsor and principal. Transfers for student groups must be reflected in the minutes of their meetings and attached to the transfer form. The Special Revenue Accountant and the sponsor are to be provided with a copy and the original is filed with the activity fund bookkeeper. This supporting documentation must be scanned into the system.

Why might we need to transfer? Here are a few examples:

Money deposited into wrong account – between CAF accounts/SAF accounts or within.

Expense recorded in wrong account - between CAF accounts/SAF accounts or within.

SAF is helping campus purchase a Promethean board.



**ACTIVITY FUND  
GENERAL LEDGER TRANSFER**

**Complete this form when requesting a transfer of revenue or expenses from one activity account to another. Full account number required.**

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

School Campus #: \_\_\_\_\_

---

Amount: \_\_\_\_\_


Transfer FROM Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_

Transfer To Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_

Explanation: \_\_\_\_\_

## Monthly Sales Tax

Sales tax on all applicable sales will be reported on this form every month whether the school owes tax or not. This form will be sent to the Special Projects Clerk by the fifth day of the month following the end of the previous month. Sales tax will be deducted from state sales tax account through a journal entry. No check disbursement will be required.



**ACTIVITY FUND  
MONTHLY SALES TAX**

**Sales tax on all applicable sales will be reported on this form every month whether the school owes tax or not. Form must be turned in to Special Projects Clerk by the 5th of the month for the previous month.**

Campus: \_\_\_\_\_ Sales Tax Rate: 0.0825

Month: \_\_\_\_\_

SALES						
Receipt #	Description	Date	Tax-Free	Total Sales	Taxable Sales	Sales Tax

## P-Card Transaction Log

This form is used to submit the P-card transactions and receipts for purchases made during the month. This supporting documentation must be scanned into the system.



### ACTIVITY FUNDS P-CARD TRANSACTION LOG

This form will be completed when a P-Card purchase is made on any CAF account.  
All receipts must be attached and must equal to the amounts on this form.

Cardholder: \_\_\_\_\_

Campus: \_\_\_\_\_

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

Purchase Date	Vendor	Purpose	Total Charge	CAF Account Number



## INTERNAL AUDIT

All activity fund records are subject to both internal and external audits as specified in Board policy [CFC (Local)]. The following checklist includes items that may be requested for an audit, but is not necessarily all-inclusive:

<p><u>Bookkeeper's Records:</u></p> <ul style="list-style-type: none"> <li>• Receipts and supporting documentation</li> <li>• Copies of deposit slips, including             <ul style="list-style-type: none"> <li>○ Internal Deposit forms</li> </ul> </li> <li>• SAF Check Disbursement Request forms for SAF accounts</li> </ul> <p>Supporting documentation, such as original, itemized, dated invoices, and quotes</p> <ul style="list-style-type: none"> <li>• Fundraiser forms</li> <li>• Copies of Monthly Sales Tax Form</li> <li>• Copies of P-card submit form and receipts for all P-card holders</li> <li>• Copies of Discretionary Purchase Order and supporting documentation such as quotes, registration forms and contracted services agreement</li> </ul>	<p><u>Sponsor's Records:</u></p> <ul style="list-style-type: none"> <li>• Receipt books or logs for funds collected</li> <li>• Receipts from bookkeeper, including             <ul style="list-style-type: none"> <li>○ Copies of Internal Deposit forms</li> </ul> </li> <li>• SAF Check Disbursement Request forms for SAF accounts</li> </ul> <p>Copies of supporting documentation</p> <ul style="list-style-type: none"> <li>• Fundraiser forms</li> <li>• Minutes of organization's meetings (for bona fide student groups)</li> <li>• Journal or ledger of organization's transactions and balances</li> <li>• Submit student activity fund records to principal at year end or if a change in sponsor happens during the year</li> </ul>
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All records should be kept for a period of five years and available for audit at any time during this period.

### ***Audit Oversight***

Follow up audits will be performed at the auditor's discretion based on the audit findings.

## ACCOUNT BALANCES

### To find account balance for Student Activity accounts:

Go to the MUNIS Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the MUNIS Ribbon > Segment Find

Enter the Fund number: 865

Enter the Department (Campus) number: XXX

Enter the Project number: SA415 (example)

Go to the MUNIS Ribbon > Click Totals > the Revenue account and the Expense account will be added together for the balance.

Go to the MUNIS ribbon > Exit Totals > click to release.

### To find account balance for the CAF Discretionary accounts:

Go to the MUNIS Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the MUNIS Ribbon > Segment Find

Enter the Fund number: 461

Enter the Function: if looking for one in particular, or leave blank

Enter the Object code: 6200:6499

Enter the Department (Campus) number: XXX

Enter the Project number: CA100 (example)

The 'Available' amount is the balance of the account

To view the detail in any activity fund account or discretionary account, click on the orange folder by the Actual amount.

For questions, contact the Special Revenue Accountant or the Special Projects Clerk.

Special Revenue Accountant – Gerardo Diaz

[Gerardo.diaz@ectorcountyisd.org](mailto:Gerardo.diaz@ectorcountyisd.org)

(432) 456-9702

Special Projects Clerk – Sandra Delbosque

[Sandra.delbosque@ectorcountyids.org](mailto:Sandra.delbosque@ectorcountyids.org)

(432) 456-9697

## **PROCESS TO ENTER IN MUNIS**

Go to MUNIS Dashboard

ECISD Links: Click on the Business Services SharePoint > Sign in

Business Services opens

Scroll to Documentation and click on instructions

Documentation and Videos opens

Scroll to Student Activity and click on Student Activity (PDF)

This will show the instructions on how to enter the following information:

- Receipt Activity Transaction (for both SAF & CAF)
- Disbursement Activity Transaction (for SAF only)

## **PROCESS TO PRINT CASH OUT REPORT IN MUNIS**

After cashing out all receipts for the day, go to My Saved Reports. Click the search button and search by the current date. The Activity Transactions – Cash Out report will appear. Double click the report and a download will appear at the bottom of the screen. Click on the download and the report will appear. Click on File and click on Print. The report will print.