

Midland Independent School District

Midland Independent School District

Activity Funds Manual

Fiscal Year 2026-2027

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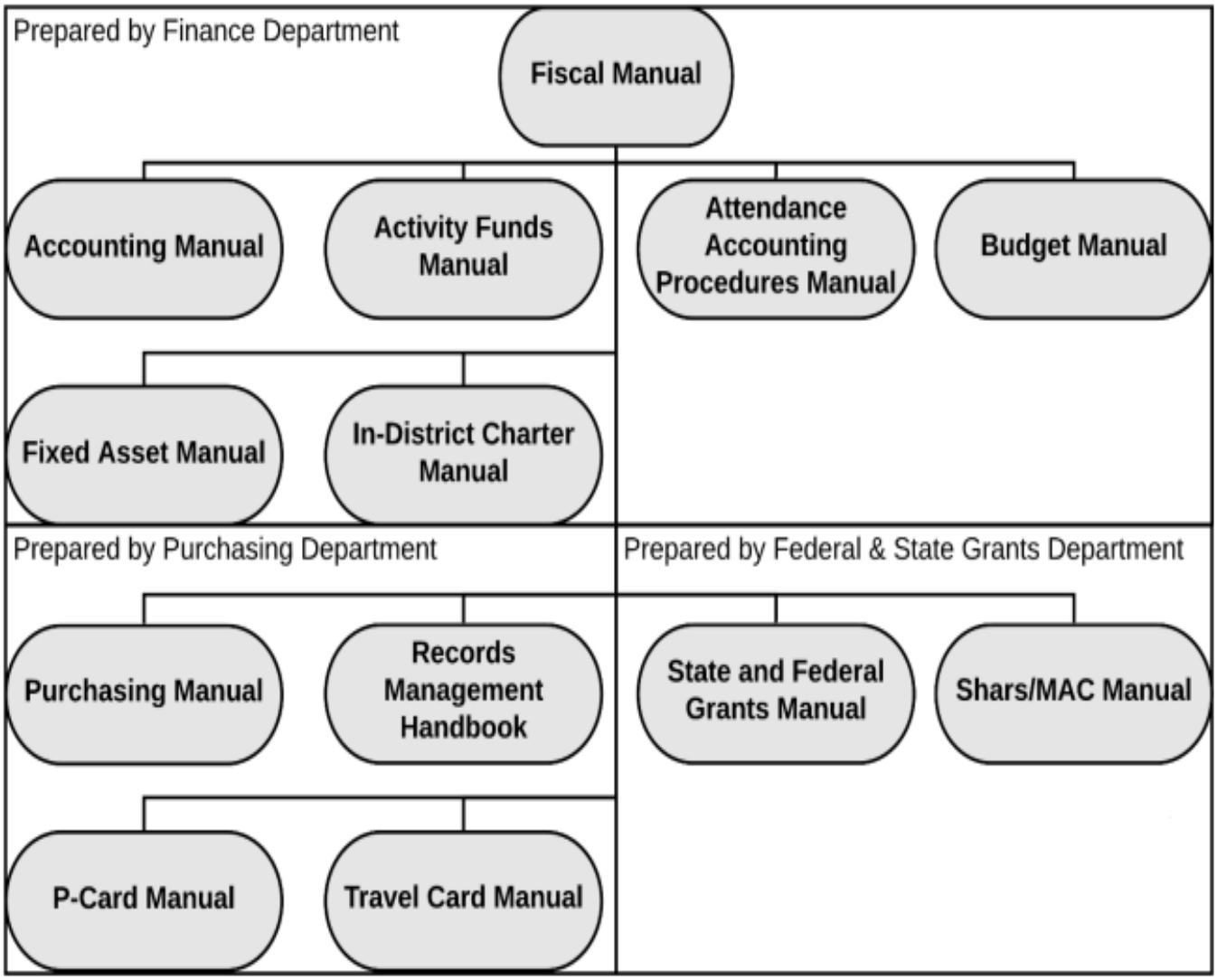
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Introduction

This Activity Funds Manual has been prepared to provide general information about several Midland Independent School District (the District) business functions. Additional information may be available within the district's Board Policies, Additional Manuals, Administrative Procedures, or other web resources.

The District has developed and implemented several sub-manuals that provide additional, specific information about business operations.



If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Financial Services Office Staff

The Financial Services Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Tucker Durham	Chief Financial Officer (CFO)	Extension 1018
Crystal Trevino	Executive Director of Finance	Extension 1908
Albert Valencia	Director of Purchasing	Extension 1962
Cristina Vidal	Director of Payroll	Extension 1941
Ernesto Segura	Controller	Extension 1942
Mario Vargas	Activity Funds Clerk	Extension 1910

Financial Services Mission Statement

Midland ISD Financial Services provides responsible stewardship of financial resources needed to support our district's educators, staff, parents and community. Financial Services seeks to enable the advancement of the district's mission by providing relevant and timely financial information to the executive leadership team, campus administrators and department directors.

SECTION 1: GENERAL INFORMATION

1.1 Definition and Purpose of School Activity Funds

Activity funds are funds consisting of resources received and held by the school as trustee to be expended 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, commissions, 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. Activity funds help to support curricular and extracurricular student activities. Curricular 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.

TEA Resource Guide states:
The following terms are employed by the District to provide a clear distinction between the two types of funds often referred to as "activity funds":

Campus Activity Funds (CAF) - other than club monies - Fund 461
Student Activity Funds (SAF) - club's monies/class accounts - Fund 865
Faculty Activity Funds (FAF) - Faculty monies - Fund 876

Campus Activity Funds (Fund # 461)

a) Participation and Ownership
District or "Campus Activity Funds" support co-curricular activities and are controlled by school administrators or the school board. Campus Activity Funds, belong to the district and are used to support district or campus programs. Examples include money collected from athletic events and book fairs or field trips.

b) Fundraisers
District or campus activity funds are comprised of monies raised and collected by the district or campus through fund-raising efforts and donations.

c) Spending of Funds
Approval to spend money from a district or campus activity fund rests with administrators or the board of trustees, not the students.

Student Activity Funds (Fund # 865)

a) Participation and Ownership
Student activity funds support the activities of student-led organizations or clubs in which students not only participate, but also manage and direct the organization's activities. Student activity funds belong to students and are used to support student organizations and clubs.

b) Fundraisers
Student activity funds are comprised of monies raised by the students typically through school-approved fund-raising activities, club dues or donations.

c) Spending of Funds
Approval to spend money from a student activity funds rests with the students, but it will be Subject to vendor Restrictions.

Faculty Activity Funds (Fund # 876)

a) Participation and Ownership

Faculty funds support the activities of faculty-led initiatives in which the faculties' officers for each campus and/or department direct the expense of the funds. Faculty belong to the faculty at that campus or department.

b) Fundraisers
Faculty funds are comprised of monies raised by the faculty typically through donations, yearly fees, or fund-raising activities.

c) Spending of Funds
Approval to spend money from a faculty funds rests with the faculty, but it will be subject to vendor restrictions.

Funds collected by students and considered as "activity funds" are to be handled through the school activity fund account, unless otherwise specifically instructed by the District's Assistant Superintendent of Financial Services, or their designee.

Schools may maintain a school activity fund account to manage class funds, organization funds, and any other designated campus-level activities. All monies collected shall be receipted by the school secretary/bookkeeper and deposited into the appropriate District account at the District's depository.

1.2 Responsibility for Activity Funds

The principal of the school shall be responsible for the proper administration of each account within the activity fund in accordance with state and local law, district-approved accounting practices and procedures, and the TEA Financial Accounting Module. School activity funds shall be included in the annual audit of the District's fiscal accounts. A Request to Open/Close a New Student Activity Account shall be submitted by the principal when the need arises.

The school principal is responsible for the proper collection, disbursement and control of all activity fund monies.

The principal is not responsible for funds collected, disbursed and controlled by parent or booster organizations. These parent and booster organization's funds are NOT to be accounted for in the school's activity fund.

1.3 Review Activity Fund Records

All records should be kept current and in good order, available for review at any time, and retained on campus for a minimum of five years and available in the warehouse for an additional two years.

a. Change of Principal

When the principal changes at the campuses, they must perform the checklist in Appendix A-7 of this manual. This way they are aware of the activity funds they manage and understand where the cash is located.

b. Change of School Secretary/Bookkeeper

Before the last day of the secretary at every campus, the principal should make sure the surplus cash is deposited. Surplus cash for secondary campuses is anything above $100 and any cash above $25 for elementary schools.

1.4 Final Disposition Determination

Upon the dissolution of an activity fund function, the school principal shall insure that all liabilities of that function are liquidated. If a general fund-type account is involved, then the balance shall be transferred to the General Fund account of the school activity fund. Agency (club) account balances shall be transferred to the Student Council Account. Approval from the Director of Finance on Financial Services is required in order to transfer the Student Council Account balance to the general fund due to an inactive club for 2 years.

In situations where club participants will be graduating or promoting, the agency (club) funds at school year end shall remain in the account to be available for the next year's participants, unless otherwise designated by the club in a majority action. The club decision should be recorded in their minutes and communicated to the school secretary/ bookkeeper on a timely basis.

SECTION 2: BASIC RECORDS

2.1 Activity Fund Receipts

1. Cash Receipts (CR)

   Cash receipts Books are the means to provide the depositor with a copy of the money they have given for deposit. Use this when an individual depositor makes a deposit, if multiple depositors are making deposit at the same time use the Cash Receipt Record (Section 2.1.2 of this manual). Activity funds receipt books are to be obtained from Central Office, to obtain them please request them from the Executive Assistant to the CFO, contact number is 432 - 240 - 1018. Receipts must be used for all cash or checks received. A sample receipt is illustrated in the Appendix of this manual. (Appendix A-1).

2. Cash Receipt Record (CRR)

   This form is to be used to provide a detailed list of individuals whenever money is collected from the students or faculty as a group. Use this when a group of depositor make a deposit, to avoid making so many individual cash receipts (from Section 2.1.1 of this manual). This list is turned in to the school's secretary/bookkeeper with the monies collected. These forms are obtained from the Executive Assistant to the CFO; contact number is 432-240-1018. A sample of this form is shown in the Appendix of this manual. (Appendix A-2). Use to record five or more.

3. Internal Deposit Slip

   This form is required on all collections turned in to the bookkeeper to report the funds collected by denomination and amount. A verification by another faculty member ensures the count and amount is accurate. A sample of this form is shown in the Appendix of this manual. (Appendix A-3). This form is on the District's Website and can be downloaded to desktop.

2.2 Activity Fund Checks

System generated checks are used to disburse all funds from the Activity Fund checking account.

2.3 Bank Deposits Slips

1. **Deposit Slips**
   Campuses are to use triplicate deposit slips in triplicate in making deposits. Validated deposit slips serve as a record for money deposited in the bank on specific dates, and are vital supporting documents in the maintenance of accurate cash records. Deposit slips are to be obtained from • the Approved vendor and must indicate the school's name and subaccount number. A sample is shown in the Appendix of this manual. (Appendix A-5).

2. **Deposit Booklet - Provide by Armored Service Provider**
   Campuses will maintain a deposit booklet given to them by our armored service provider. The deposit booklet is to be signed by the armored service carrier every time a deposit is picked up. **All booklets must be turned into central office before the school ends, and will be given back to the campuses before school starts.**

2.4 General Ledger-Computer Printout

The general ledger for activity funds is maintained on the District's financial ERP system. Generally, all data must be entered by the 5th day of the following month. Exceptions to this date will be determined by the Activity Funds Department. The general ledger summarizes all transactions of the activity fund during the month. All monthly reports generated from month end closing should be maintained and filed for audit purposes.

2.5 Additional Records

Each school should keep a file for "School Activity Fund Communication". This should include copies of instructional memos received concerning school activity funds. Example A-27

SECTION 3: BANKING PRACTICES AND PROCEDURES

3.1 Bank Accounts

There will be only one bank account for activity funds, but deposit slips will be used to identify each campus. Campus deposit slips must be printed with the checking account title, "Midland Independent School District" and the school's address. All monies received will be deposited into this subaccount and all disbursements will be made by a check drawn on this subaccount.

Only school activity fund transactions may be directed through the school activity funds bank account. Transactions controlled by other outside organizations must be handled through separate

non-district related bank accounts. An example is PTA Funds they are not administrated by MISD. Schools and school organizations are not permitted to execute external debt instruments of any kind. School activities or projects requiring financing on any deferred or installment repayment basis must be submitted to the Assistant Superintendent for Financial Services.

SECTION 4: RECEIPT OF FUNDS

4.1 General Receipting Procedures

The school secretary/bookkeeper shall be responsible for maintaining an adequate supply of auxiliary receipt books and/or Cash Receipt Records. The school secretary/bookkeeper must keep a distribution record of all pre-numbered receipt books issued showing inclusive receipt numbers in each book distributed. (Cash Receipt Records should be handled the same way.) See Sections 5.4 and 5.5.

1. Cash should be organized when it is submitted to the school office. Teachers, Secretaries, club treasurers and sponsors should be instructed to issue receipts or prepare Cash Receipt Records (CRR) for money collected. The individual responsible for turning in money will fill out an Internal Deposit Slip and have it verified by another faculty member. The yellow copy of the CRR will be attached to the Internal Deposit Slip and submitted with the money collected. The bookkeeper will issue a receipt to the individual turning in money and will note the teacher's/sponsor 's receipt numbers supporting the remittance. The bookkeeper and teacher/sponsor will note the bookkeeper's receipt number on the CRR.

2. A pre-numbered triplicate receipt book issued by the secretary/bookkeeper is to be used and the school name must be stamped or written on the cover.

3. An official receipt shall be prepared in ink and completed in full, including:

- Date: The month, day and year.
- Amount: The amount, both written and numeric.
- Received: An individual, a firm or MISD (show MISD check number). A receipt may not be issued to more than one person.
- From: An explanation of the source and purpose for which the money was received.
- For: The school activity fund account number and title of the account to be increased by the amount of the receipt.
- School: Name of the school, or the fund number.
- Signature: The signature or initial of the person receiving the money (signature must be manual--- absolutely no signature stamps.)

4. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money.

5. All cash receipts shall be issued in numeric order.

6. Postdated checks **shall not** be accepted by the school from any source. Handwritten checks are not accepted.

7. **Under no circumstances shall a cash receipt be altered.** If an error occurs in the preparation of a master receipt, void both the original and the duplicates of the incorrect receipt and issue a new receipt.

8. The original of a voided master receipt must be attached to the carbon copies and clearly marked VOID". The voided copy of the cash receipts must be sent to the Activity Funds Bookkeeper while a copy (a pink copy) of the voided cash receipt will stay in the receipt book.

9. The original of the master receipt shall be given to the person turning in or paying the money at the time it is turned in, or if that is not possible, within 24 hours. If currency or coin is received by mail, it is necessary that the original receipt be mailed to make sure sender and receiver clearly track what was sent. If a check is received by mail from an outside source, it is not necessary that the original receipt be mailed to comply with this procedure since that person or vendor will have their canceled check to serve as their receipt. In these cases, the original receipt should be kept on file for review purposes.

10. Cash receipts are not to be pre-signed or predated.

4.2 Receipt of Money by Persons other than the Secretary/Bookkeeper

Occasionally monies may be collected by an authorized individual other than the school secretary/bookkeeper (teacher, secretary, clerk, etc., but only as approved by the principal). In such instances, the following operating provisions shall be applicable in addition to the provisions of Section 5.1 above.

1. Pre-numbered receipt shall be issued immediately by the person receiving the cash to the person turning in the money. Pre-numbered receipt books may be obtained from the school secretary/bookkeeper. Receipts shall be issued for all funds collected. For example:
    - Tuition
    - Textbooks
    - Club or class fees and dues
    - Collections for yearbooks and other commemorative items, excluding class pictures
    - Any other collection requiring a payer record for future reference

2. The Cash Receipt Record may be used for multiple collections. For example:
    - Library fines
    - Fees and Dues
    - Yearbook sales
    - Revenue from fundraising activities
    - Faculty Fund Collections

3. In elementary schools, teachers utilizing the Cash Receipt Records may enter the names of the students from whom monies were received. In secondary schools, students must sign the Cash Receipt Record, in the presence of the collector, and enter the amount of money turned in. In the event that money turned in does not correspond to the documentation (for either secondary or elementary schools), the sponsor must sign their agreement to the shortage or overage.

4. For safekeeping, collections from any source in excess of $25 shall be submitted to the school secretary/bookkeeper on a daily basis. A sponsor shall not retain more than $25 overnight. In the event of after-hour sales, any funds collected or retained should be kept in a secure locked location.

5. All collections turned in to the school secretary/bookkeeper must be accompanied by the fully completed applicable supporting documents, including Cash Receipt Record or auxiliary receipts and a completed Internal Deposit Slip.

6. Master receipts should reflect auxiliary receipt numbers or Cash Receipt Record numbers when applicable.

7. All money collected must be submitted to the school secretary/bookkeeper in the same form as collected. The staff member's personal check may not be submitted for cash collections.

4.3 Receipt of Money by the School Secretary/Bookkeeper

The school activity fund receipts issued by the school secretary/bookkeeper provide the basic support for school activity fund deposits. The following procedures are to be observed in addition to those specified previously in Section 5.1 and 5.2.

1. When funds submitted to the school secretary/bookkeeper have previously been receipted in an auxiliary receipt book issued to another person, the school secretary/bookkeeper shall:
   a. Tabulate monies collected and reconcile to receipts issued from the auxiliary receipt book(s).
   b. Issue a master receipt to the staff member when monies received have been satisfactorily verified. The school secretary/bookkeeper shall indicate on this receipt the corresponding receipt numbers received from the teacher or other staff member.

2. When funds submitted to the school secretary/bookkeeper have previously been tabulated on Cash Receipt Record, the secretary shall:

   a. Reconcile monies received to the total amounts listed on the Cash Receipt Record.
   b. Issue a master receipt when monies received have been satisfactorily verified. The master receipt shall indicate the corresponding Cash Receipt Record number.
   c. Indicate the master receipt number issued by the school secretary/bookkeeper and the date of the issuance on the Cash Receipt Record

d. Retain the Cash Receipt Record in the school activity fund files. A copy may be given to the person turning in the funds.

4.4 Control of Receipt Books by the School Secretary/Bookkeeper

The school secretary/bookkeeper shall be responsible for maintaining an adequate supply of receipt books obtained from the District warehouse. All receipt books shall be secured in a locked drawer, cabinet or vault at all times.

The school secretary/bookkeeper shall issue auxiliary receipt books, as needed, to teachers and other persons authorized by the school principal. The school secretary/bookkeeper must keep a distribution record of all auxiliary receipt books issued. This record is considered part of the official school activity fund records. A record of all pre-numbered documents on hand (unused) should be maintained.

Please note, voided auxiliary receipts must be handled in same manner as a voided master receipt. The original voided receipt must be maintained in the activity fund records with the receipt book.

At the end of the school year, the school secretary/ bookkeeper shall recall all outstanding auxiliary receipt books so that all books issued during the school year are accounted for at the end of the school year.

4.5 Control of Pre-Numbered Cash Receipt Records by Secretary/Bookkeeper

All funds received by clubs or school organizations (fees, dues, fundraising sales, etc.) must be documented by pre-numbered cash receipts, Cash Receipt Records or cash collection forms provided by fundraising vendors. **The secretary/bookkeeper should maintain a record of all pre-numbered Cash Receipt Records used and unused during the year to properly control cash receipts.** This can be easily accomplished by maintaining a **Cash Receipt Record Register.** A sample is shown in the Appendix. (Appendix A-6)

Please note that voided Cash Receipt Records must be handled in the same manner as a voided master, or auxiliary receipt. The original voided Cash Receipt Record must be maintained in the activity fund records with the Cash Receipt Record Register.

SECTION 5: DEPOSIT OF FUNDS

5.1 General Operating Policies

1. Deposits on hand:
   a. Deposits must be made whenever money collections exceed $100 for secondary schools and $25 for elementary schools. Any funds on hand must be secured in a locked drawer, cabinet or vault at all times.
   b. Deposits should always be made on Friday or the last working day of the week, even though the funds on hand might not exceed the maximum allowable. In addition, regardless of the amount, all monies on hand must be deposited on the last day of the month.

2. Funds received after the courier service has made his daily pickup shall be secured by the principal in a locked vault or other secure location on campus for next day pick up. In the event the deposit would be held over a holiday, the funds will be transported by the delegated school representative, directly to the bank or to the District Cashier at Central Office. The representative will deliver the prepared deposit and log in the bank bag number at the Financial Services Office. Funds shall not be kept in any other off-campus location. It is the responsibility of the principal or his designee handling school funds to deposit the funds at the bank.

3. All checks to be deposited must be endorsed with a rubber stamp as follows:

   For Deposit only (Name of
   School) School Activity Fund
   (Account number)

4. All cash receipts shall be deposited in numerical sequence in the same date the receipt is written, and a deposit made on the last working day of the month in order that funds be reported within the month received.

5. All monies on hand at the end of the school year must be deposited prior to breaking for the summer. During the summer the campuses must take to the bank themselves.

5.2 Procedures for the Preparation of Bank Deposits

1. Bank deposit slips shall be prepared in triplicate for each deposit. The original deposit slip (white) will be retained by the bank; the duplicate copy (yellow) should be retained by the secretary/bookkeeper at the time of deposit.

2. The following information must be indicated on the bank deposit slip:

   a. The date and the amount of the deposit.

   b. A notation of the master receipt numbers issued in support of the bank deposit. (Example: receipts numbered 500-525 inclusive.)

   c. The listing of each check in the deposit showing the maker's name and the amount of the check. When this is impractical due to the volume of checks, an adding machine tape may be attached instead. (For secondary schools: the account number or account title to which the checks are to be posted should be written in the upper left hand comer of each check for identification purposes should it be returned by the bank.)

3. The sum of the amounts of the supporting cash receipts must be in agreement with the amount of the bank deposit.

4. Debit memos and credit memos received from the bank for deposit shortages and overages on a deposit are to be recorded in the general ledger system by the Activity Funds Department. The cash receipts are not to be altered to reflect the difference.

5.2 Donations

1. Donations are given to the program without getting anything in return. Which is why usually a donation needs to be doubled checked. Usually after receiving a donation there needs to be a thank you letter to whoever sent the donation.
2. When it comes to depositing a donation is the same as doing a regular deposit just need to make sure to use the right account number which for donations are the (5744).
3. The forms that need to be attached is the thank you letter and the donation form to the packet (Donation Form is Apprendix-22)

5.3 Revtrak

1. Revtrak is a new online feature where Fees can be done online and purchases can be made with credit card instead of cash.
2. This makes it easier to keep up with the amount of purchases and the receipts to save for any refunds needed to be made and refunds approved

This helps minimize the use of cash as much as possible. https://midlandisd.revtrak.net/
If there are, any questions about purchases on Revtrak may contact
Mario Vargas
Desk number 432-240-1910 Mario.vargas@midlandisd.net

5.5 Destiny

Destiny is a new program for online purchases for fundraiser which follows nearly the same as Revtrak but it keeps track of fundraisers easier and much more precise and helps manage fundraisers.
Of course, living tree has hub accounts for each school. Has different accounts for both the club and Campaign donors. Sales Tax will be updated in later time on the program. Sponsors of clubs have the power to create these stores and campaigns the approval path follows the same as the fundraiser application. Beginning with sponsors submitting and creating with the assistance of the Activity Funds Clerk Mario Vargas, which it will then go to the principal for approval. Once finalize and assigned the account code it will be live and ready to accept payment from customers for sales or donations

SECTION 6: DISBURSEMENTS

6.1 General Operating Procedures

1. All expenditures shall be paid by check from the activity fund checking account. Payments done through checks Appear as “AP” on your Sponsor Detail Report.

2. Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert monies for other uses.

3. The principal shall approve no expenditure of funds unless sufficient funds are available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance unless sufficient funds become available in the appropriate fund account.

4. Texas sales tax will not be paid to a vendor for purchase of educational / instructional goods. Tax-exempt form is available at MISD's website.

5. Payments must be made to the vendor within thirty (30) days of the invoice date or delivery date (whichever is later).

6. The following items purchased with student generated funds require the approval of **The Director of Finance:**

    a. Capital Outlay (Fixed Assets), as defined in Section 7.11.

Note: Approval for any exceptions in the rules, as stated in the Activity Fund manual and all documentation should be kept in the school activity files for audit purposes.

6.2 Documentation of Disbursement of Funds

Funds may not be disbursed without a purchase orders are created from requisitions. In addition, from the principal or other authorized person for each account, department or in the case of clubs, club sponsors for class or club accounts. When a requisition is done out of activity funds from payment form, the only acceptation to this is from Fund 461 local code 000
Documentation must consist of both of the following:

1. Request for Payment Form

    The Request for Payment Form (Appendix A-4) shall be completed in its entirety, including:

    Date- Month/Day/Year
    b. Amount
    c.

    d. Account Number - The account number to which the expenditure is charged.

C. Account name- The name of the account the expenditure is charged to.

D. payable to- The name of the individual or company to whom the check is to be issued (Payee).

Address - The mailing address of the payee.

Purpose of expenditure - A description of the merchandise purchased or services rendered.

E. Principal's original signature and date at the bottom of the form- Signature stamps are unacceptable. This signature should be dated. On or before the date of the purchase, (except in the case of a reimbursement).

F. Appropriate signatures to the account requesting the check.

1. Check number. (Completed by Activity Funds Department)

2. Supporting Documentation

Attached to the Request for Payment form, should be one of the following:

A. The vendor's invoice.

B. If only alternative documentation is available (letters from vendors, acknowledgments, renewal notices, etc.) then this documentation should indicate in detail what is being purchased, and at what price. Such documentation will be deemed acceptable only when his /her signature evidences the principal's approval.

If at any time it is necessary to pay an amount other than the one shown in the invoice, then a new invoice must be requested.

6.3 Issuance of Checks

1. Same policies and controls will apply to activity funds checks as to finance checks.

2. Payment must always be made to a specific person, company, or organization. Checks shall not be made payable to "Cash".

3. All checks shall be issued in numeric order.

Instructions to check request

Advance payment may sometimes be requested for necessary student expenses expected to be incurred by athletic teams and other groups engaged in out-of-town travel. Procedures in these cases are as follows:

1. The activity sponsor (coach, club sponsor, etc.) shall make a written request for an advance stating the amount needed, date(s), place, and the purpose for which the advance is required. The Request for an Advance for Student Travel (Appendix A-9) is to be completed and attached to the Request for Payment form (Appendix A-4) and submitted to the principal for approval. The Request for Payment should stipulate the proposed payment is an advance.

2. At the completion of the activity, the sponsor shall submit to the school secretary/bookkeeper a Student Travel Expense Report (Appendix A-10) and worksheet (Appendix A-11) detailing the actual expenses, and shall return any unused funds. Receipts must be attached for expenses requested on the Expense Report (air fare, lodging, registration fees, parking, taxi, car rental, and other misc. expenses).

3. The school secretary/bookkeeper will issue a master receipt for any money returned and cross reference this receipt number to the check number issued for the original advance. All supporting documents submitted shall be sent to the Activity Fund Department to be attached to the Request for Payment.

4. If the sponsor is due a reimbursement, the reimbursement shall be due for emergencies only. For this, the secretary/bookkeeper will make a copy of the Expense Report and forward the original and the documentation to the Finance Office.

5. The Expense Report shall be submitted to secretary/bookkeeper no later than two working days after termination of the activity for which the money was advanced. For refunds to the employee, the secretary/bookkeeper will submit the report and documentation to the Financial Services Office no later than two days after receiving it.

6.4 Payment to District Employees

Occasionally the principal agrees to pay substitute teachers and secretaries or other District employees out of school activity funds when such services are not covered by the district's budgeted funds.

No payment to a District employee is to be made directly out of activity funds.

Approval from the Director of Finance in Financial Services is required when paying a district employee for extra duty, stipend, etc. The activity fund check is to be made payable to M.I.S.D. Payroll and forwarded along with the pertinent information to the Payroll Department. The Payroll Department will issue the check to the employee, withhold the necessary taxes and report the earnings to Teacher Retirement.

6.5 Payment to Non-Employees for Contracted Services

Payments for contracted services must follow purchasing guidelines (See purchasing manual). If there are rentals of equipment or facilities the vendors will usually provide a contract stating the term and total charges, by law all services with a value of $500 of more need a contract. Midland Intendent School District uses the service agreement **(Appendix A-8)**. If the vendors do not provide a contract and the purchase is for less than $500, the purchase order produced by the Purchasing Department will serve as a binding agreement between parties.

6.6 Reimbursements

The Financial Services Office may issue checks to students or employees to reimburse them for personal funds expended for school purposes, if proper documentation is submitted in support of the expenditure. Student or employees must submit a PO before the expenditure is incurred. Proper documentation must comply with Section 7.2.

Texas state sales tax will not be reimbursed.

6.7 Refunds

Occasionally it may be necessary to issue refunds due to cancellations of field trips, return of lost textbooks, etc. The receipt previously issued by the school shall be verified and the receipt number referenced on the Request for Payment before the refund check is issued. The original white copy of the receipt, if available, is to be attached to the Request for Payment. (Should the original be unavailable; a copy will suffice.) The office copy of the receipt should be marked as refunded.

The student's name, grade level, description of item originally paid for, and the original receipt number shall be printed on the explanation portion of the Request for Payment. The refund check is to be made payable to the parents. The check will be mailed to the student's homeaddress.

In cases of multiple refunds for nominal amounts, a single check may be issued to the activity sponsor, who will distribute the refunds to each student. Each person due a refund shall sign a Cash Disbursement Record verifying that the refund was received. (Appendix A-12). The activity sponsor will return the signed Cash Disbursement Record and any undistributed money to the school secretary/bookkeeper who will issue a master receipt for any money returned. The school secretary/bookkeeper shall forward the Cash Disbursement Record to the Financial Services Office and indicate thereon the receipt number issued for money returned.

6.8 Cashing of Checks

No personal checks shall be cashed from school receipts.

6.9 Voiding of Checks

It will occasionally the district may void or cancel a check:

a. Which is outstanding in excess of 90 days.
b. Which has been lost.
c. Which has been returned by the payee for some reason.

1. For checks that have been outstanding in excess of 90 days, efforts will be made and documented to locate the owner of the outstanding check. If efforts to locate the owner are unsuccessful, the District will hold the funds until either the owner claims the funds or the abandonment period is reached, at which time the funds will be treated as unclaimed property.

2. For lost or returned checks, the following procedures shall be employed:

3. For lost or returned checks, the following procedures shall beemployed:
   When the check islost:
   a) A stop payment order should be requested from the Activity FundsBookkeeper.
   b) Record the following notation on the related Request for Payment and copy of the check:

- Check number cancelled
- Date cancelled
- Reason for cancelling

When the original check is available, the signatures should be torn from the check and void written in bold ink across the face of the check. The voided check is to be filed in numerical order with the corresponding Request for Payment, which was written to issue the check.

6.10 Capital Outlay Expenditures

1. General Information
   In order to meet state accounting guidelines and have adequate documentation for insurance purposes it is necessary for each school to accurately account for all capital outlay items (fixed assets) purchased through the school activity fund.

   Activity fund expenditures for capital outlay in excess of $5,000 per item, or items that meet district guidelines for classification as a fixed asset must have prior approval from the **Executive Director of Finance,**

   Capital outlay items, are items purchased that are tangible in nature; they have a useful life of more than one year, are of significant value at the time of purchase, and/or may be reasonably identified and controlled through a physical inventory system. This includes capital leases.
   The capitalization policy for the Midland Independent School District is as follows: Capitalize equipment that has a useful life of more than one year and has a unit cost of $5,000 or more. Also capitalize equipment used in such quantity that the aggregate value of the item is a material sum to the District taken as a whole. See the attached list of equipment items that are considered to be fixed assets and items that are considered to be supplies. (Appendix A-13 and A-14)

   This policy is applicable to any purchase of a fixed asset, regardless of whether Activity Funds are involved or not. Any questions concerning capital outlay should be directed to the Activity Funds Office.

2. Accounting for Fixed Assets Purchased with School ActivityFunds:
   Prior written approval for activity fund checks issued to purchase fixed assets should be obtained from the Director of Finance. A purchase order should be completed, attached, and sent to the Financial Services Office. Activity fund money will be transferred to the appropriate budget account to transact the purchase order.

3. Disposition of Fixed Assets

The Superintendent or designee shall be authorized to dispose of obsolete equipment. At no time may any obsolete property be given to the public/staff/students.

If equipment is to be disposed of by trade-in, it must be processed on a District Fixed Asset Reporting form and coordinated through the Procurement Department, showing the trade-in value, description, model number and serial number so that it will be deleted from the fixed asset inventory. Please contact the warehouse at (432) 240-1982 for aby fixed assets you wish to dispose of.

6.11 Crime Stoppers-Payments to Informants

When making a payment to a Crime Stoppers informant, the completed Crime Stoppers form, "Rewards Point System Sheet" will serve as support to your Request for Payment form. (Appendix A-15) A code will be put at the top of the form.

(Example: gjhs960209 - This would indicate that this is for a tip received at Goddard Junior High School on 02/09/96.) The same code will be written on the check stub.

The informant's name will not appear on any document (Rewards Point System Sheet, Request for Payment or check). The Request for Payment form will be signed by the principal or assistant principal and submitted with the Rewards Point System Sheet.

The check will be made payable to the principal or assistant principal and will be entered into the general ledger system as a payment to Crime Stoppers.

In the event that the Crime Stoppers account drops below zero, the County Sheriff's Department should be contacted to request more funding.

SECTION 7: PURCHASING POLICIES AND PROCEDURES

7.1 Purchases

The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of activity fund monies. Teachers must have a commitment from the school principal before making any purchase in the name of the school.

No purchase shall be made unless sufficient funds are available in the proper activity fund account or will be available later within the current fiscal year.

Purchase of services of $500 or more with activity fund money, should be processed through the Procurement Department.A purchase order shall be completed and attached to a service agreement and sent to the Financial Services Office. Activity Funds money will be transferred to the appropriate budget account to transact the purchase order. All Activity Fund Purchases are subject to the District Policies.

See the District Procurement Manual for District policies and procedures.

7.2 Return of Purchased Items

Purchased items that need to be returned to the vendor for a refund will require a refund from the vendor in the form of a check or cash. This refund must be immediately deposited back into the activity fund and credited to the account from which the check was issued.

Absolutely no gift cards are to be accepted as a refund.

SECTION 8: VENDING COMMISSIONS

All transactions involving funds generated by vending machines shall be entered into the student vending activity fund accounts. All vending machines that can be accessed by the general population of students must be considered as General Fund revenue and posted accordingly.

Principals must approve expenditures from vending commissions in accordance with Policy CDC (Local).

SECTION 9: FUNDRAISING ACTIVITIES

9.1 Definition of Fundraising Activities

A fundraising activity may be defined as any activity involving participation of a student body or a school or a school-recognized student group, undertaken for the purpose of deriving funds, regardless of whether a profit is made, for a school or a school-sponsored group.

9.2 Approval Required

Only approved fundraising activities may be conducted by the schools.

1. At the beginning of each school year, the principal is required to send a list of the proposed fundraising applications (projections) to the Executive Director of Finance or designee for approval.

2. The activity sponsor must submit an application through DocuSign to the principal stating the details of a projected fundraising activity and the purpose for which the proceeds will be used. Those applications should be submitted to the Activity Fund Bookkeeper by the deadline established by the Director of Finance.

9.3 Accounting for Fundraising Activities
An accounting must be made of all fundraising activities.

1. The sponsor of an activity shall prepare a Fundraising Application and acquire the necessary approvals prior to the start of the sale and/or collection of monies. DocuSign applications are available. (Appendix A-16)

2. The approved Fundraising Application shall be given to the school secretary/bookkeeper to file with the school activity fund accounts. The secretary/bookkeeper will provide a copy of the approved application to the respective sponsors.

3. The club sponsor is responsible for keeping accurate records for all fundraising activities. Such records shall include:
    - Distribution lists
    - Daily collection reports
    - If applicable, tabulation of sales tax collections (See Section 11)
    - Original cash receipts received for money turned into the school secretary/bookkeeper.

4. At the conclusion of the fundraising activity, the sponsor shall tum in all records to the principal or school secretary/bookkeeper with a final Financial Recap and Fundraiser Inventory Detail Worksheet. (Appendix A-17)

9.4 Fundraising Activities by Independent Outside Groups

Independent outside groups usually consist of Parent Teacher Associations and Booster Clubs.

These organizations shall manage their own finances when conducting fundraising activities and may make donations to the school or any club as they elect. Such contributions may be designated either for a specific purpose or for expenditures at the discretion of the principal.

The principal, school secretary/bookkeeper, or other staff member will not be involved in receipting, depositing or accounting for activities of any parental group or outside organization during school hours. It is recommended that District employees not be involved in any decision-making activities, for an outside group, in the capacity of an officer, even after school hours. **At no time should a District employee be listed on the bank account signature card for any of these outside organizations.**

9.5 Fundraiser Recaps

Fundraiser Recap is the bottom portion of the fundraiser application to fill out at the end of the fundraisers due date. And it shows how to add up all the profit that was made and loss during the fundraisers sales.

SECTION 10: STATE AND LOCAL SALES TAXES

10.l Taxable Status of Purchases

Tax Code, Title 2, Section 151.30 provides certain tax exemptions to educational organizations for items sold, leased, or rented to, or stored, used, or consumed by the organization.

In accordance with these provisions:

Tax Free Purchases

All items purchased by a public school, school district or non-private school for the schools own use, qualify for an exemption from sales tax if the items purchased relate to the educational process. The school, school district or authorized agent should provide the seller with a Texas Sales and Use Tax Exemption Certificate. (Appendix A-18). To be valid, the certificate 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 shall be made from the organization's own funds. Purchases for their own use by individuals, even though connected with a school organization, are not exempt from the tax. Examples - cheerleaders purchasing their own uniforms, band members purchasing their own instruments and athletic teams purchasing their own jackets.

1. Exempt School Items
   a) Public and nonprofit private schools and school related organizations need not collect sales tax on the following:

   b) Fees and admission tickets, including football and drama tickets
      - Club memberships
      - Deposits
      - Sales of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities

2. . School Sponsored Trips
   Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from the sales tax if the school contracts for meals. The school must pay for the meals and provide the eating establishment with an exemption certificate.

   Individual members of the athletic team, band, etc. may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip.

   An exemption may also be claimed by the school from the Hotel Occupancy Tax if the school contracts and pays for the accommodations and provides the hotel with a completed Hotel Occupancy Tax Exemption Certificate. (Appendix A-21)

   Teachers, coaches, etc. **may not** claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses.

3. Taxable Sales - (Sales that require the collection of sales tax by the school)

   a. Public and nonprofit private schools and school related organizations must collect the sales tax on the following:

- School-purchased supplies sold directly to students including athletic equipment and physical education uniforms
- Fees for materials when the end product becomes a possession of the student
- Student publications such as yearbooks and athletic programs.
- School rings
- Books sold to students at book fairs

b. Sales by Teachers and Students

Teachers and students must collect the sales tax on merchandise other than food products they sell.

If the school assumes responsibility for the activity and/or sales, the school is responsible for ensuring the tax is paid. A Texas Sales and Use Tax Exemption Certificate is given to the seller when merchandise is purchased by the school/club for resale. (Appendix A-18) This allows the school to purchase the merchandise without paying tax.

c. There are no Tax-Exempt numbers. Exemption certificates do not require a number.

d. Educational organizations exempted by law from payment of the sales tax may hold two (2) tax-free events, **each not exceeding 24 hours**, each calendar year as long as all collections relating to that project or activity are finalized within the 24-hour period and no residual collections occur on subsequent days. The district has elected to hold one (1) event per semester.

10.2 Collection and Remittance of Sales Tax

1. The school shall collect sales tax on all taxable items. The District's Financial Services Office will keep the schools informed of any change in the sales tax law.

2. When imposing sales tax, the school has the option of:

   a. Adding the tax to the selling price of the item. Example: If the selling price of an item is $1.00 and the tax rate is 8.00% (6.25% State Tax+ 1.75% Local Sales Tax) or tax rate at the time of the fundraiser, the school would collect $1.08 from the buyer for each item sold.

   b. Including the tax in the selling price of the item. Example: If an item were sold for $1.00 including tax, the sales tax would be subtracted from the amount collected on the sale; the school would retain $.92 and remit $.08 for sales tax. If this method is used, assuming a sales tax rate of 8.00%, divide the sales price or total collections by 1.08.

($1.00/1.0825=.9237 or $.92)

To arrive at the gross taxable amount, the difference ($1.00- $.92 = $.08) is the amount of state and local taxes due.

3. All sales tax collected by the school must be reported monthly to the district's Financial Services Office with the Sales Tax Computation Form, (Appendix A-20) and a Request for Payment.
4. The district Financial Services Office will remit the total sales tax collected from all the schools to the State Comptroller's Office along with the specific report provided by that office.
5. Sales tax are only paid taxable sales.

SECTION 11: CLUBS

11.1 Definition of a Club

A club is a campus group organized for the purpose of enhancing a particular activity or to carry out goals common to the membership as a whole.

All clubs must have the following:

- Faculty Sponsor
- Elected Officers (President, Vice President, Secretary, and Treasurer)
- Minutes of Meetings

11.2 Responsibility of the Club Sponsor

Every teacher or sponsor that oversees an activity account must maintain a Sponsor Journal (Attachment A-21) showing:

1. Beginning balance for the school year
2. Receipt information (date, amount, source)
3. Disbursements (date, amount, payee, purpose)
4. Running remaining balance

Also copies of all supporting documentation (copies of receipts/CRR issued, receipts received from bookkeeper, invoices, sales tickets, etc.) should be kept for audit purposes and to substantiate the posted transactions.

Sponsors are strongly encouraged to reconcile their journals monthly to the bookkeeper's report to ensure all transactions have been posted correctly and ending balances agree. In the event the sponsor is not able to reconcile to the District 's accounting records, the sponsor should meet with the bookkeeper to reconcile the discrepancy. If the sponsor and the bookkeeper are unable to come to an agreement, the sponsor should notify the principal to help resolve the differences.

11. 3 Collection of Club Monies

All collections received by the club for fees, dues, fundraising activities, etc. must be recorded on pre numbered cash receipts or an alternative detailed collection form provided by fundraising vendors. All collections must be deposited in the school activity fund. The forms used should be

controlled and properly accounted for in a systematic manner. Receipts must be completed in their entirety. The beginning and ending receipt numbers which make up the deposit should be given to the school secretary/bookkeeper along with the internal deposit slip. Deposits should be traceable to the sponsors' records. Copies of receipt forms to be used are shown in the Appendix to this manual. (Appendix A-1)

11.4 Disbursement of Club Funds

All disbursements by the club shall be made by the Financial Services Office with an activity funds check. The club sponsor shall prepare a school activity funds Request for Payment (RFP) and submit the original request along with the original invoice to the school secretary/bookkeeper. This RFP must have the signature of the club treasurer (in the treasurer's absence, the club president) and the club sponsor.

The activity funds check will be issued if sufficient club funds are available and with the approval of the principal. **No check will be written from any club or organization account that does not have funds deposited to cover the expenditure; and no disbursement or purchases may be made from deposited cash collected by the club or organization.**

Transfer of funds from the club account must be in writing and signed by both the club officers and the principal before the transfer can be made by the Financial Services Office. Copies of a statement, signed by the club president, club secretary and the principal, indicating the request for transfer of funds, must be attached to the journal voucher form.

SECTION 12: FACULTY FUNDS (Fund 876)

12.1 Definition of a Faculty Fund

Faculty Funds are defined as funds generated solely by and for the school faculty. All expenditures for hospitality, condolence, or any other purpose for the sole benefit of the faculty, shall be paid out of Faculty Funds.

12.2 General Operating Procedures

1. All regulations governing the receipt and disbursement of school activity funds monies are applicable to Faculty Fund transactions.

   Financial activities such as condolences and hospitality, involving faculty and all other school staff, should be conducted through the school activity funds account. The revenues in the Faculty Funds accounts should be obtained voluntarily.

   The Faculty Fund must be accounted for in a separate individual school activity fund account (sub account) and shall not be operated in a deficit.

2. The Faculty Fund should be administered by a committee. This committee should be responsible for the administration and expenditures of the Faculty Fund. However, in order to comply with district policy, all monies in this fund must be spent through the school activity fund with the principal and the faculty chairperson having authority for expenses incurred by the Faculty Fund Committee

A report at the end of each school year must be distributed to the participants detailing the balance on-hand and expenses incurred for the school .
A copy of this report must be returned to the Auditing Department, signed and dated by the chairperson, thus
indicating distribution and review by the entire faculty.

All regulations governing the receipt and disbursement of activity fund monies are applicable to faculty fund transactions except that the control of these monies rests primarily with the staff

SECTION 13: OTHER AGENCY ACCOUNTS/TEXTBOOKS AND LIRARY BOOKS

13.1Textbooks

All revenue collected for lost textbooks and fines for damaged textbooks is state revenue and may not be spent for any other purpose or transferred to any other school activity fund account.

1. General Operating Procedures
   The revenue collected and additional monies due, as the result of the inventory count of lost textbooks are to be collected by the secretary/bookkeeper. At the end of the school year the Textbook Coordinator will do a textbook audit, and collect any monies owed at that time.The residual account balance may be retained by the school in their activity funds textbook account for refund purposes.

2. Collection of Funds

   A receipt is to be issued to each student for payment of lost textbooks. In secondary schools, a separate pre-numbered duplicate receipt book shall be maintained by the person responsible for collecting money for lost textbooks. The original receipt is to be given to the student and a copy retained in the receipt book.

   When the textbook money is turned in to the school secretary/bookkeeper for deposit, the textbook alternate receipt book shall be totaled after the last receipt issued to verify that the money turned in agrees to the amount collected. See Section 4 for details in issuing and accounting for receipts.

13.2 Library Books

It is the responsibility of each school to audit their own library book inventory by June 30th of each year. Revenue collected for lost library books and fines for damaged library books. **For Mario Vargas, with Principals approval they may transfer funds to any other school activity fund account from Library account.**

1. General Operating Procedures

Revenue collected and additional monies due, as the result of lost library books will be collected by the Librarian.

The residual account balance will be retained by the school in their activity funds lost library books account for the purpose of repairing damaged books, or for the purchase of new books.

2. Collection of Funds

A receipt is to be issued to each student for payment of lost or damaged library books. In secondary schools, a separate pre-numbered duplicate receipt book shall be maintained by the librarian for collecting money for lost library books. The original receipt is to be given to the student and a copy retained in the receipt book.

Money collected from library fines and lost/damaged books must be turned in to the secretary/bookkeeper daily, and not less frequently than weekly.

When the library book money is turned in to the school secretary/bookkeeper for deposit, the library book alternate receipt book shall be totaled after the last receipt issued to verify that the money turned in agrees to the amount collected. See Section 4 for details in issuing and accounting for receipts.

SECTION 14: TRANSFER OF FUNDS BETWEEN ACTIVITY ACCOUNTS

14.1 General Policies

1. Some activity accounts are established for the single purpose of isolating transactions for a specific activity, collection, solicitation, etc., thereby enabling the profitability of the activity to be determined; a Picture Account and Candy Sale Account would be two examples.

2. Some activity accounts are expected to be revenue producing by the very nature of the accounts. Receipts almost always exceed possible expenditures and the balance in such an account will increase indefinitely unless some disposition is made of the excess revenues; vending machine revenue accounts are an example. These types of accounts are closed into fund equity at year-end. As detailed in Section 9, vending machine revenue should be transferred, at the option of the principal, to accounts related to the supporters/payers from which the profits were generated or other accounts for student related purposes.

3. Occasionally one club will compensate another club for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc. A transfer of funds shall be made between accounts in such instances in lieu of issuing an activity fund check.

4. Likewise, a club may desire to make a voluntary donation to partially defray the expenses incurred by another club in directing a certain activity. In such cases, the donation shall be effected by an internal transfer of funds.

5. Transfers require the written approval of the principal and club sponsors or account custodians when the transfer involves accounts with delegated responsibilities.

14.2 Documentation of Transfers

1. Each transfer shall be initiated by preparation of a Transfer of Funds Authorization from, disclosing both the amount of and the reason for the transfer.

2. When all required approvals have been obtained, the Financial Services Office may proceed with the necessary journal entries.

3. All originals of the Transfer of Funds Authorization Forms shall be maintained with the School Activity Fund Records, at the Financial Services Office. Sponsors and individuals over activity funds involved in transfers should keep a copy of the authorization.

SECTION 15: Vendors & New Accounts

1. Everyone in the District must follow the vendor listing to make purchases.

2. New Accounts

   The creation and use of new accounts must be approved depending on the purpose of the accounts. For instance, new class accounts must be approved by the Principal of the campus and the Director of Finance. New club accounts must be approved by student council, the principal and the Director of Finance.

Forms Related to Activity Funds

A-1. Cash Receipt

A-2. Cash Receipt Record (CRR)

A-3. Internal Deposit Slip

A-4. Request for Payment Form

A-5. Bank: Deposit Slip

A-6. Cash Receipt Record Register

A-7. New Principal Checklist

A-8. Standard Service Agreement

A-9. Request for an Advance for Student Travel

A-10. Student Travel Expense Report

A-11. Student Travel Expense Report Worksheet

A-12. Cash Disbursement Record

A-13. Fixed Asset List

A-14. Supplies List

A-15. Crime-stopper Form

A-16. Fundraising Application

A-17. Fundraiser Inventory Detail Worksheet

A-18. Texas Sales & Use Tax Exemption Certificate

A-19. Hotel Occupancy Tax Exemption Certificate

A-20. Sales Tax Computation Form

A-21. Sponsor Journal

A-22. Donation Form

MIDLAND INDEPENDENT SCHOOL DISTRICT
615 W. Missouri Street (432) 689-1000
Midland, Texas 79701

No 391554

DATE_____

RECEIVED FROM _____

THE SUM OF _____ DOLLARS $_____

FOR _____

FND_____ FNC_____ OBJ_____ S-OBJ_____ ORG_____ PCODE_____

☐ CASH ☐ CHECK ☐ M.O. BY _____

MIDLAND INDEPENDENT SCHOOL DISTRICT
615 W. Missouri Street (432) 689-1000
Midland, Texas 79701

No 391555

DATE_____

RECEIVED FROM _____

THE SUM OF _____ DOLLARS $_____

FOR _____

FND_____ FNC_____ OBJ_____ S-OBJ_____ ORG_____ PCODE_____

☐ CASH ☐ CHECK ☐ M.O. BY _____

MIDLAND INDEPENDENT SCHOOL DISTRICT
615 W. Missouri Street (432) 689-1000
Midland, Texas 79701

No 391556

DATE_____

RECEIVED FROM _____

THE SUM OF _____ DOLLARS $_____

FOR _____

FND_____ FNC_____ OBJ_____ S-OBJ_____ ORG_____ PCODE_____

☐ CASH ☐ CHECK ☐ M.O. BY _____

MIDLAND INDEPENDENT SCHOOL DISTRICT
615 W. Missouri Street (432) 689-1000
Midland, Texas 79701

No 391557

DATE_____

RECEIVED FROM _____

THE SUM OF _____ DOLLARS $_____

FOR _____

FND_____ FNC_____ OBJ_____ S-OBJ_____ ORG_____ PCODE_____

☐ CASH ☐ CHECK ☐ M.O. BY _____

№ 4350

_____ **Activity Fund**

CASH RECEIPT RECORD

Date_____

Activity _____ Room No. _____

Student's Signature	Amount	Student's Signature	Amount
1		21	
2		22	
3		23	
4		24	
5		25	
6		26	
7		27	
8		28	
9		29	
10		30	
11		31	
12		32	
13		33	
14		34	
15		35	
16		36	
17		37	
18		38	
19		39	
20		40	

Received above amount: Master Receipt No. _____ TOTAL_____

_____ _____

Activity Fund Bookkeeper Sponsor or Teacher

FORM #5304

Midland Independent School District
Student Activity Fund
Internal Deposit Slip

Date: _____

Campus : _____ **Amount:** _____

Sponsor Rcpt Range or CRR #: _____ **Account #:** _____

Account/Club Name: _____ **Master Receipt #:** _____

Bag #: _____

Bills	#	Amount	Coins	#	Amount
$100			1.00		
$50			0.50		
$20			0.25		
$10			0.10		
$5			0.05		
$2			0.01		
$1					
	TOTAL Bills			**TOTAL Coins**	

Checks (Last Name, Check #)	Check Amount	Checks (Last Name, Check #)	Check Amount
		Total Checks (this page)	
		Total Checks (other pages)	
		Total Deposit	

I have verified the cash count as indicated above.

Sponsor: _____ _____
Print Name Signature

Deposit verified by: _____ _____
Print Name Signature

I have verified the cash count as indicated above AND witnessed the sealing of the bag as deposited.

Sponsor: _____ _____
Print Name Signature

Secretary / Principal: _____ _____
Print Name Signature

Instructions: Please **prepare in duplicate**, sending the **original to the bookkeeper** and keeping the **duplicate for your files**.

Midland Independent School District
Student Activity Fund
Internal Deposit Slip

Date: ______________________

Campus : ______________________

Sponsor Rcpt Range or CRR #: ______________________

Account/Club Name: ______________________

Account #: ______________________

Master Receipt #: ______________________

Additional Checks

Checks (Last Name, Check #)	Check Amount	Checks (Last Name, Check #)	Check Amount
		Page Total	

MIDLAND INDEPENDENT SCHOOL DISTRICT
ACTIVITY FUND
REQUEST FOR PAYMENT

_____ _____/_____
AMOUNT OF REQUEST **CAMPUS # / REQ / PO#**

PAY TO: _____

ADDRESS: _____

EXPLANATION: _____

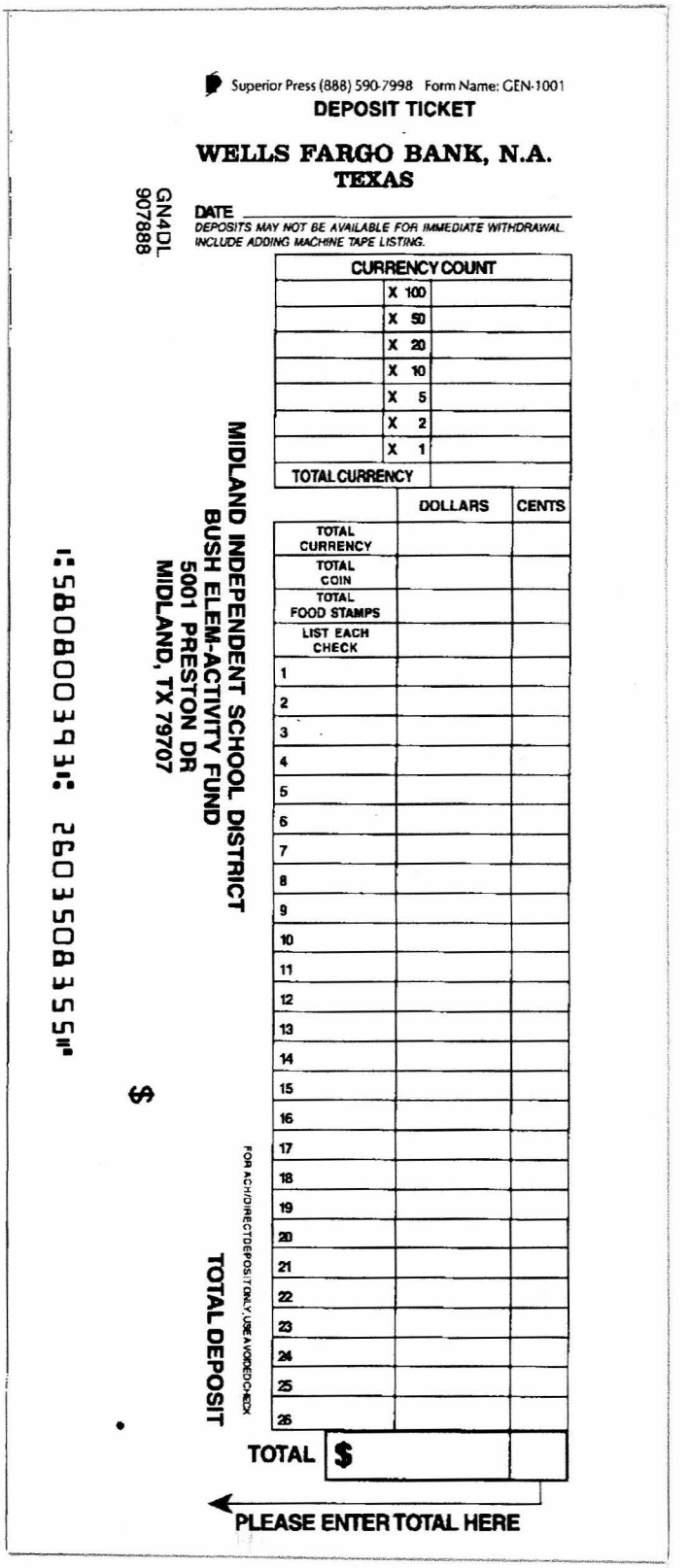
_____

CLASS / CLUB ACCOUNT NAME: _____

_____ _____ _____ _____
CLUB OFFICER SIGNATURE **DATE** **SPONSOR SIGNATURE** **DATE**

_____ _____
SECRETARY / BOOKKEEPER SIGNATURE **DATE**

ACT FUND	ACCOUNT CODE	INV. NUMBER	INV. DATE	DISB AMOUNT



Superior Press (888) 590-7998 Form Name: GEN-1001

DEPOSIT TICKET

WELLS FARGO BANK, N.A.
TEXAS

GN4DL
907888

DATE _____

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.
INCLUDE ADDING MACHINE TAPE LISTING.

CURRENCY COUNT		
	X 100	
	X 50	
	X 20	
	X 10	
	X 5	
	X 2	
	X 1	
TOTAL CURRENCY		

	DOLLARS	CENTS
TOTAL CURRENCY		
TOTAL COIN		
TOTAL FOOD STAMPS		
LIST EACH CHECK		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
TOTAL	$	

PLEASE ENTER TOTAL HERE

MIDLAND INDEPENDENT SCHOOL DISTRICT
BUSH ELEM-ACTIVITY FUND
5001 PRESTON DR
MIDLAND, TX 79707

TOTAL DEPOSIT

FOR ACH/DIRECTDEPOSIT ONLY, USE A VOIDED CHECK

$

⑆580800393⑆ 260350835⑈

MIDLAND INDEPENDENT SCHOOL DISTRICT
CASH RECEIPT RECORD - REGISTER

SCHOOL NAME: _____ YEAR: 2010 - 2011

DATE IN	DATE OUT	CRR #	AMOUNT	SIGNATURE

Business Office / August 2010

Appendix A-6

New Principal Check list

Request a list of all your Activity Fund Accounts from Mario Vargas Phone 432-240-1910) or Arturo Valenzuela (Phone 432-240-1908). Their emails are: mario.vargas@midlandisd.net and arturo.valenzuela@midlandisd.net . If necessary request them to explain to you, what types of funds you have and how you can use them, they should be able to also provide you a list of balances in those accounts. Use this list to compare against your list of accounts in Skyward, if there are differences please contact the Controller at 432-240-1908 arturo.valenzuela@midlandisd.net

- Make sure secretaries do not have more cash than the limit in their drawers. If amount is above limit, please prepare a deposit for the bank.

MIDLAND INDEPENDENT SCHOOL DISTRICT
Standard Service Agreement

1. THIS SERVICES CONTRACT ("Agreement") is made and entered into by and between Midland Independent School District ("District"), 615 W. Missouri, Midland, Texas 79701 and Brinks Incorporated ("Service Provider"). All Service Providers who perform duties where students are regularly present are required to complete a criminal history authorization form and to fully comply with Texas Education Code 22.0834 prior to performing the services described in Section 2. (Exhibit A)

2. The District agrees to engage the Service Provider and the Service Provider agrees to perform personally in a manner satisfactory to the District, the following services (Scope of work):
   - Provide armored car services as per Request for Proposal (RFP) **#18-26 Armored Car and Bank Courier Services.**
   - The Service Provider will pick up cash/check deposits from thirty-nine (39) locations and deliver to the District's depository provider.
   - Frequency of pickups: one (1) time per week – total of thirty-two (32) locations; two (2) times per week – total of six (6) locations; five (5) times per week – total of one (1) location.
   - The Service Provider will create a schedule of pickup and provide to the District's Purchasing Service Department for coordination and planning purposes. If changes are done to the schedule, the Service Provider must inform the District fifteen (15) days prior to the change. In occasions, the District can request additional service pickups.
   - The Service Provider agrees to hold a Fidelity Bond covering its employees in the amount of no less than $1,000,000.00.

3. Unless discontinued earlier by the District, the services are to be performed on the following dates and places: December 3, 2018 through December 2, 2021 at all campus throughout the District in Midland, Texas.

4. Service Provider shall not be paid in advance for services rendered, the District agrees to pay the Service Provider an amount not to exceed $51,156.00 annually for a term of three (3) years.

5. This contract may be terminated by the District at any time without cause and without penalty to the District. In the event of termination by the District or the Service Provider prior to completion of the contract, compensation shall be prorated on the basis of hours actually worked, and the Service Provider shall only be entitled to receive just and equitable compensation for any satisfactory work completed up to the date of termination.

6. Service Provider may not assign this contract to a third party without consent of the District. (Exhibit H)

7. The Service Provider is not an employee of the District, is not entitled to fringe benefits, pension, workers' compensation, retirement, etc. The District shall not deduct Federal Income Taxes, FICA (Social Security), or any other taxes required to be deducted by an employer, as this is the responsibility of the Service Provider.

8. The Service Provider agrees to hold the District harmless from any and all liability incurred by the District by reason of the Service Provider's negligence or breach of contract including, without limitation, damages of every kind and nature, out-of-pocket costs and legal expenses. Prior to performing any services hereunder, the Service Provider agrees to maintain insurance and provide an ACORD certificate as proof of the required coverage's. The District reserves the right to change such requirements for purposes of this contract. (Exhibit B)

9. The Service Provider agrees to comply with all state, federal and local laws, to the extent applicable to the services, including but not limited to FERPA (Family Educational Rights and Privacy Act), and the Equal Employment Opportunity Act. The Service Provider shall maintain all licenses and certifications required for performance of the services, as applicable.

10. The Service Provider shall retain any books, documents, papers and records which are directly pertinent to this contract, and shall make such materials available for audit and examination by the District or its agents, for the term of the contract and for a period of five years thereafter.

11. The Service Provider agrees to the Terms and Conditions in MISD's standard Purchase Order, with the terms of this Contract having priority in the event of any conflict. No terms and conditions proffered by the Service Provider or included in any exhibit prepared by the Service Provider are binding on the District unless restated in the main body of this contract.

12. PROVISIONS RELATED TO FEDERAL CONTRACTORS (EDGAR): This section is applicable only for services to be paid with federal funds. If federal funds will be used to pay for Services under this Agreement, the Parties understand and agree that this Agreement is subject to appropriation, approval, and disbursement of such funding by the United States federal government and its funding administrators, including, but not limited to, the Texas Education Agency. As applicable, the Parties agree to comply with any terms, conditions, and policies related to the use of federal funds, including, but not limited to, the Education Department General Administrative Regulations ("EDGAR") and any other requirements related to applying for, receiving, managing, and reporting federal funds. Contractor shall complete the "EDGAR Certification" attached as

    Exhibit I and incorporated by reference. Noncompliance or misrepresentation regarding this certification may be grounds for termination of this Agreement. Notwithstanding any contrary provision of this Agreement, if MISD does not receive sufficient funding for Services under this Agreement, upon written notice to Contractor, MISD may terminate this Agreement without penalty or further obligation to Contractor at the end of the period for which funding is available.

    All services contracts paid with federal grants shall be effective only during the period of availability of the funds identified in the Notice of Grant Award ("NOGA"). This Agreement is effective only after the NOGA is issued. This agreement identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract. The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).

13. RELATIONSHIPS WITH FOREIGN ENTITIES: In accordance with Texas Government Code Chapter 2252, Subchapter F, Contractor certifies that it is not a company identified on the Texas Comptroller's list of companies known to have contracts with, or provide supplies or services to, the Government of Iran, the Government of Sudan, or a foreign organization designated as a Foreign Terrorist Organization by the U.S. Secretary of State. Contractor further certifies and verifies that, pursuant to Texas Government Code Chapter 2270, neither Contractor, nor any affiliate, subsidiary, or parent company of Contractor, if any (the "Contractor Companies"), boycotts Israel, and Contractor agrees that Contractor and Contractor Companies will not boycott Israel during the term of this Agreement.

14. DEBARMENT OR SUSPENSION: Federal Law (A-102 Common Rule and OMB Circular A-110) prohibits non-federal entities from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred. Covered transactions include procurement contracts for goods or services equal to or in excess of $25,000 and all non-procurement transactions (e.g., sub-awards to sub-recipients). Contractors receiving individual awards of $25,000 or more and all sub-recipients must ce1tify that their organization and its principals are not suspended or debarred by a federal agency. If ce1tification is required of Contractor, then Contractor shall complete a Suspension and Debarment Certification, attached hereto as Exhibit J and incorporated by reference herein. Contractor shall complete an updated Suspension and Debarment Certification upon each renewal of this Agreement, if any.

REST OF PAGE INTENTIONALLY LEFT BLANK

This document also incorporates the following Exhibits – (A) Service Provider Criminal Background Certification, (B) ACORD Certificate of Liability Insurance, (C) Conflict of Interest Questionnaire (If applicable), (D) Conflicts Disclosure Statement, (E) Felony Conviction Notification (If applicable), (F) W-9, (G) Service Provider's Quote or Invoice (if applicable), (H) Use of Subcontractor, and (I) Edgar Certification for Vendors (if applicable), (J) Suspension and Debarment Certification (if applicable)

Midland ISD	Service Provider
Budget Manager: _____	Printed Name:
Budget Manager Signature: _____	Rep. Name: _____
Campus/Dept.:_____	Signature: _____
Date: _____	Date: _____
Approved by: _____	Address: _____
Printed Name: _____	_____
Title:_____	Phone: _____
Date: _____	Email: _____

MIDLAND INDEPENDENT SCHOOL DISTRICT

SAMPLE ONLY – Order from Warehouse

REQUEST FOR AN ADVANCE FOR STUDENT TRAVEL

Note: This request must be submitted to the Business Office at least two weeks prior to leaving.

For Business Office Use Only	
Check #	
Batch Date	

Date of Request: _____

Sponsor: _____ School: _____

Department: _____ Destination (City): _____

Event: _____

Departure Date: _____ Departure Time: _____ A.M. P.M.

Return Date: _____ Return Time: _____ A.M. P.M.

(Circle A.M. or P.M.)

Number Making Trip: _____ Sponsors _____ Students

STUDENT TRAVEL

	# ATTENDING	# OF DAYS	ALLOWANCE	TOTAL
STUDENT MEALS:				
Breakfast (Leave before 6:00 a.m. or return after 9:00 a.m.)			$4.00 per student	
Lunch (Leave before 11:00 a.m. or return after 1:00 p.m.)			$5.00 per student	
Dinner (Leave before 5:00 p.m. or return after 7:00 p.m.)			$7.00 per student	
STUDENT ROOMS			$20.00 per student	
SPONSOR(S) ROOM			$85.00	
SPONSOR(S) MEALS			# of Breakfast @ $8___ Lunch @ $12 ___ Dinner @ $16___	
Bus Driver Room (if applicable)				
Miscellaneous (Explanation Required))				
			TOTAL	

BUDGET CODE: _____ 36 6412 _____ _____ _____

Fund Function Object Sub-Object Organization Program

DATE NEEDED: _____

REGISTRATION FEES

	# ATTENDING	COST PER INDIVIDUAL	TOTAL
STUDENTS			
SPONSORS			
		TOTAL	

BUDGET CODE: _____ 36 6497 _____ _____ _____

Fund Function Object Sub-Object Organization Program

DATE NEEDED: _____

GRAND TOTAL

APPROVED BY: _____ _____

Principal Date

Appendix A-9

Business Office
Form #6180
Revised May 07

MIDLAND INDEPENDENT SCHOOL DISTRICT
STUDENT TRAVEL EXPENSE REPORT

For Business Office Use Only	
Trip #	
Check #	
Batch Date	
Receipt #	
Refund Ck #	

Please complete this form, attach the *Student Travel Expense Worksheet, Student Travel Cash Disbursement Form* (if used) *and all original, itemized receipts* and give to the appropriate administrator for approval. After reviewing the documentation and signing approval, the administrator should forward this form and all supporting documentation to the Business Office, Central Office, for processing.

NAME: _____
(Teacher / Coach / Employee)

BUDGET CODE: _____

EVENT: _____
(Name of Club, Organization or Sport)

DESTINATION (CITY): _____

PARTICIPANTS: **SPONSORS:** _____ **STUDENTS** _____ **OTHER (Bus Driver, etc.)** _____

DEPARTURE DATE: _____ **DEPARTURE TIME:** _____ **A.M.** _____ **P.M.**

RETURN DATE: _____ **RETURN TIME:** _____ **A.M.** _____ **P.M.**

TRIP ADVANCE FOR: _____ AMOUNT $ _____

EXPENSES:

MEALS	$
ROOMS	$
NON-EXEMPT TAXES (City / County / Out-Of-State ONLY)	$
TRANSPORTATION	$
REGISTRATION/ENTRY FEES	$
MISCELLANEOUS (List & Explain Expense)	$
	$
	$

TOTAL AMOUNT SPENT	$
AMOUNT RETURNED TO MISD	$
AMOUNT DUE EMPLOYEE	$

Signature _____
(Teacher / Coach / Employee)

I have reviewed & verified the travel expenses listed above.

APPROVED _____
(Principal or Director)

Appendix A-10
Date: _____

Midland Independent School District
STUDENT TRAVEL EXPENSE REPORT WORKSHEET
This worksheet must accompany the Student Trip Expense Report along with receipts to support the expenditures.

Number of Students_____ Number of Sponsors_____

MEALS:

Time guidelines for reimbursement: **Breakfast** – Leave before 6:00 a.m. or return after 9:00 a.m.; **Lunch** – Leave by 11:00 a.m. or return after 1:00 p.m.; **Dinner** – Leave prior to 5:00 p.m. or return after 7:00 p.m.

STUDENT ALLOWANCE: Breakfast ($4.00) Lunch ($5.00) Dinner ($7.00) **Totals**

# of Breakfast Meals	_____	x	# of Students	_____	x	$4.00	$ _____
# of Lunch Meals	_____	x	# of Students	_____	x	$5.00	$ _____
# of Dinner Meals	_____	x	# of Students	_____	x	$7.00	$ _____

Total Meals Allowed for Students $ _____

No receipts needed for Sponsor(s) – Per Diem is paid according to departure and return times.

SPONSOR ALLOWANCE: Breakfast ($8.00) Lunch ($12.00) Dinner ($16.00)

# of Sponsors _____ # of Breakfast_____ # of Lunch_____ # of Dinner____

Total Meals Allowed for Sponsors $ _____

Total ALLOWED for Meals for Students & Sponsors $ _____

****

Receipts must be provided for meals. List receipts below. Remember to use your tax exemption certificate.
MISD will not reimburse tax.

_____ $ _____
_____ $ _____
_____ $ _____
_____ $ _____
_____ $ _____

Total SPENT on Meals (Receipts attached) $ _____

ROOMS:

Guidelines: **Students** – $20/student/night; **Sponsor** - $85/sponsor/night; plus non-exempt taxes. Texas State taxes **will not** be reimbursed. Remember to use the Texas Hotel Occupancy Tax Exemption Certificate.

STUDENT: Number of Male Students _____ Number of Female Students _____

# of Nights ____ # of Rooms ____ Room Rate $ _____ Non-exempt Tax $ _____ **Total $** _____

SPONSOR:

# of Nights ____ # of Rooms ____ Room Rate $ _____ Non-exempt Tax $ _____ **Total $** _____

Total Room Costs $ _____

TRANSPORTATION:

Personal Vehicle # of Miles _____ x $.445 per mile **Total $** _____
(Only allowable mileage is reimbursed.)

№ 4014

_____ **Activity Fund**

Cash Disbursements Record

Date_____

Activity _____ Room No. _____

Student's Signature	Amount	Student's Signature	Amount
1		21	
2		22	
3		23	
4		24	
5		25	
6		26	
7		27	
8		28	
9		29	
10		30	
11		31	
12		32	
13		33	
14		34	
15		35	
16		36	
17		37	
18		38	
19		39	
20		40	

Received above amount: Master Check No. _____ TOTAL_____

_____ _____

Activity Fund Bookkeeper Sponsor or Teacher

Form #5300

Appendix A-12

Midland I.S.D.
Equipment
Reclassify as supplies

Need approval from Executive Director of Finance
CODE XX-6398-00-000

FIXED ASSETS	
Land Purchased/Improvements	
Construction	
Music Instrument	
Band	
Orchestra	
Science Equipment	
Microscopes	
Computer Equipment	
CPU	
Lap Top Computer	
Monitor	
Printer	
Palm Pilots	
Smart Boards	
Fax Machine	
Scanner	
P.A. System	
Two-way Radio System (Walki Talki)	
Projectors	
16 mm & 8 mm	
Overhead	
Opaque	
Filmstrip	
Slide	
AM/FM Cassette/Disc Player (Boom Box)	
Television/Combo	
VCR/Video Disc Player	
Stereo System	
Camera/Digital	
Camcorders/video recorders	
Calculators	
Copy Machine	
Laminating Machine	
Risograph Machine	
Graphic Calculators	
Portable Classrooms	
Duplicator	
Vehicles	
Library Books	

Midland I.S.D.
Equipment
Reclassify as supplies

NEED APPROVAL FROM PRINCIPAL
CODE XX-6399-00-000

SUPPLIES	SUPPLIES
Bookcases	Tuxedos
Cabinets	Child care equipment - Less than $5,000
Display cases	Amplifier
Shelves	Headphones
Chairs	Small cassette player
Fan	Screen
Filing Cabinets	Language Center
Risers	Upgrade to computer
Room Divider	Science Kits
Stand/Easel/Lectern	
Stool	
Storage	
Study Carrel	
Computer work station - Less than $5,000	
Tables	
MISD Built Furniture - Less than $5,000	
Adding Machine	
Check Protect	
Hole Punch	
Number Machine	
Paper Cutter	
Safe	
Stapler - Electric	
Typewriter - Less than $5,000	
Floor Machine	
Vacuum - Dry/Wet	
Carpet Blowers	
Aerator	
Blade	
Edger	
Mower - Less than $5,000	
Sprayer	
Sweeper	
Tiller	
Tools/Hand Tools	
Trimmer	
Sewer cleaner/Roto Rooter	
Knee Braces	
Ankle Braces	
Cleats	
Band Uniforms	

Midland Independent School District Campus Crime Stoppers
Reward/Points System

Date: _____

Campus _____

Informant I.D. Number: _____

Case # _____

I. ***Points Per Type of Crime Solved***

4.0	Major and/or violent crime i.e. most felonies
3.0	Theft over $500, Criminal Mischief over $500, Poss. of a Controlled Substance, Poss. of Illegal Weapon or Firearm
2.0	Theft over $50 under $500, Criminal Mischief over $50 under $500, Burglary, False Alarm / Silent 911 Call, Poss. Of Marijuana, Graffiti
1.5	Theft under $50, Criminal Mischief under $500, Harassment, Knife Violation under TEC, MIP/Alcohol
1.0	All Other TEC Violations

SUBTOTAL I. _____

II. ***Additional Point Factors***

A. Stolen Property/Narcotics Recovered

2.0	- More than $200
1.5	- $100 - $200
1.0	- $50 - $100
0.5	-$25 - $50
0.0	-Less than $25

B. Number of Crimes Solved

2.0	- Five or More Crimes
1.5	- Two to Four Crimes
1.0	- One Crime

C. Danger to Informant

3.0	- Extreme Danger
2.0	- Moderate Danger
1.0	- Slight Danger
0.0	- No Danger

D. Number of Persons Caught

2.0	- More than One Person
1.0	- One person

SUBTOTAL II. _____

III. ***Conversion of Point Value to Dollars***

$	100	9.0 +
$	80	8.0 - 9.0
$	60	7.0 - 8.0
$	40	6.0 - 7.0
$	30	5.0 - 6.0
$	20	4.0 - 5.0
$	10	3.0 - 4.0
$	5	0.5 - 3.0

TOTAL III. _____

REWARD $ _____

Circle the appropriate point in each category. Add points and put in subtotals. Then add subtotals on line III. Match III with reward, then list reward. Fax original to Angie Valenzuela/Midland Crime Stoppers at 687-4923.

MIDLAND INDEPENDENT SCHOOL DISTRICT

Activity Fund

Fundraising Application & Financial Recap

ALL BLANKS MUST BE FILLED IN OR THE FORM WILL BE RETURNED TO THE CAMPUS FOR COMPLETION.

FUNDRAISING APPLICATION NUMBER _____

School Name: _____ Club: _____ **Account #:** _____

Beginning Sale Date: _____ Ending Sale Date: _____ Door-to-Door: Yes / No

Who is doing the selling? _____ Where? Campus _____ Community _____

For what purpose(s) will proceeds be used? _____

Description of Product(s) to be sold: _____

Selling Price - PER ITEM: $ _____ Cost PER ITEM: $ _____

Vendor Name: _____ Vendor Phone: _____

Vendor Address: _____

_____ Representative: _____

This is the : 1st / 2nd / 3rd / 4th / 5th fundraising activity this year for this organization or club.

EXPECTED INCOME (Product Sales OR Sale of Services):
(If more than one item is being sold, list expected income for EACH item on a separate sheet.)

Total # of items to be sold or serviced: _____ *(Total # of items expected to be sold)*
Price PER ITEM: $ _____ (X)
Expected income: $ _____
Total cost of merchandise or services: _____

Expected Profit: $ _____

I AM FAMILIAR WITH THE SCHOOL AND DISTRICT POLICIES REGARDING THE SALE OF MERCHANDISE AT THE SCHOOL AND IN THE COMMUNITY. I ACCEPT RESPONSIBILITY FOR THE SALES TAX AND CASH COLLECTIONS.

PRINTED NAME OF SPONSOR _____ SIGNATURE OF SPONSOR _____

APPROVED BY PRINCIPAL _____ APPROVED BY SUPERINTENDENT / DESIGNEE _____

FINANCIAL RECAP *(To be calculated by the sponsor after the completion of fund raiser)*

If more than 1 item has been sold, list the financial information FOR EACH ITEM on a separate sheet.

TOTAL EXPENSES OF THE FUNDRAISING ACTIVITY $ _____

INVENTORY (Product Sales Only)

Total # items available for sale: _____
ACTUAL # of items sold: _____
# of items RETURNED to Vendor: _____
# of items RETURNED: _____ *(Attach explanation)*
# of items UNACCOUNTED for: _____ *(Attach explanation)*

ACTUAL INCOME (Product Sales & Sale of Services)

ACTUAL # of items sold: _____
Price PER ITEM: _____
ACTUAL SALES AMOUNT: _____
LESS Total Cash Receipts: _____ *(Bank deposits)*
Difference _____ *Attach explanation)*

Verified by Campus Bookkeeper: _____ _____
Signature Date

Submit the original fund raising application & 3 copies to the Business Office as follows:

Original - Activity Funds- Business Office
1st copy - Campus Bookkeeper
2nd copy - Internal Auditor
3rd copy - Superintendent / Designee

REVISED August 2008

MIDLAND INDEPENDENT SCHOOL DISTRICT
MIDLAND, TEXAS 79701

FUNDRAISER INVENTORY DETAIL WORKSHEET

Fundraiser #:_____ Date: _____

Club Name: _____ Sponsor: _____

Merchandise Sold: _____

A. Projected Receipts from Sales:

(A1) Qty purchased _____
(purchased from vendor)

(A2) Sales price $ _____ $_____
(A1 X A2)

B. Less Total Receipts turned in to Bookkeeper:

(B1) Rcpt #_____ $_____ (B6) Rcpt #_____ $_____

(B2) Rcpt #_____ $_____ (B7) Rcpt #_____ $_____

(B3) Rcpt #_____ $_____ (B8) Rcpt #_____ $_____

(B4) Rcpt #_____ $_____ (B9) Rcpt #_____ $_____

(B5) Rcpt #_____ $_____ (B10) Rcpt #_____ $_____

(attach detail if more Receipt #'s needed) $_____
(Total B1 thru B10)

C. Less Merchandise on hand:

Qty on hand _____ $_____
(C X A2)

D. Less receipts outstanding:

(D1) Name: _____ $_____

(D2) Name: _____ $_____

(D3) Name: _____ $_____ $_____
(D1 + D2 + D3)

*Explain reason for outstanding money

E. Merchandise Missing - (Lost, stolen, awards, other):

Qty missing _____ $_____
(E X A2)

*Explain reason for missing merchandise

F. Subtotal - B thru E: $_____

G. Total not accounted for: ** $_____
(A minus F)
** Explain in detail if (G) is not zero

Comptroller of Public Accounts FORM 01-339 (Back) (Rev.7-10/7)

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency	
Address *(Street & number, P.O. Box or Route number)*	Phone *(Area code and number)*
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

_____

_____

_____

Purchaser claims this exemption for the following reason:

_____

_____

_____

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser	Title	Date
sign here ▶		

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

Appendix A-18

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

Comptroller of Public Accounts FORM 12-302 (Rev.4-07/17)

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. *Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.*

Check exemption claimed:

☐ **United States government or Texas government official exempt from state, city, and county taxes.** Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.

☐ **Religious, charitable, or educational organization or employee exempt from state tax only.** Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.

☐ **Other. Organization exempt by law other than Chapter 156, Tax Code.** Specify reason for exempt status below. **Supporting Documentation Required.**

Name of exempt organization	Organization exempt status *(Religious, charitable, educational, governmental)*

Address of exempt organization *(Street and number, city, state, ZIP code)*

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name *(Please print)*

sign here ▶	Date

FOR HOTEL/MOTEL USE ONLY *(OPTIONAL)*

Name of hotel/motel				
Address of hotel/motel (Street and number, city, state, ZIP code)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights *under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.*

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

A list of charitable, educational, religious and other organizations that are exempt from state and/or local hotel tax is online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at http://window.state.tx.us/taxinfo/exempt/index.html.

You can also send an e-mail to exempt.orgs@cpa.state.tx.us or call (800) 252-1385.

MIDLAND INDEPENDENT SCHOOL DISTRICT

SALES TAX COMPUTATION FORM

Campus: ______________________

Month: (Check appropriate month) Year: __________ Sales Tax: 0.0825

Jan	May	Sept
Feb	Jun	Oct
Mar	Jul	Nov
Apr	Aug	Dec

Rcpt #	Description	Date	Tax-Free*	Gross Sales	Taxable Sales	Sales Tax
			Total			

Tax-Free - for tax-free sales, mark the cell with "f"

Midland Indepdendent School District
Student Activity Funds
Sponsor Journal

Sponsor Name: _____ **Account Description:** _____

Fiscal Year: _____ **Account Number:** _____

Date	Check Number	Bookkeeper Receipt Number	Deposit - Source Check- Vendor	Description	Check Amount	Deposit Amount	Remaining Balance	Reconciled x	Reconciled Date
Beginning Balance:									

Midland Independent School District

Donation Form

Use this form to report all donations/gifts received by a campus/department, including donations/gifts recorded to activity fund accounts and regardless if the donation/gift is monetary or non-monetary (including equipment, staff luncheons, etc.).

Campus / Department:_____ Date:_____

_____

Donor (If organization, please provide name of president)

_____

Mailing address City State Zip

Description of Donation	Value*	Purpose of Donation
_____	$_____	_____
_____	$_____	_____
_____	$_____	_____

*Value, **determined by donor,** will be for internal reporting purposes only. This value may not be recognized/accepted as an appraised value for IRS purposes.

Permission is requested to accept this donation/gift for our school / department. The donor understands that the donation/gift will become the property of the Midland Independent School District and acceptance is subject to board policy CDC (Local). If applicable, the campus/department will notify the District's Business Office to add the approved donation/gift to the fixed asset inventory.

_____ _____

Principal Date

Please forward this completed and signed form to the Superintendent's office.

Created 9/2010

---------- Forwarded message ----------

From: Midland Crime Stoppers <midlandcrimestoppers@apex2000.net>

Date: Apr 5, 2010 12:48 PM

Subject: Crime Stoppers reward fund.

To: mhvillanueva@midlandisd.net

Hi Mary,

I have attached the reward fund sheet for Abell. I have also attached the newest reward points sheet and campus incident sheet for school security. You can make copies of those, so they can have them handy.

The sheets are pretty self explanatory, the informant ID number is the tipsters number, which is the campus, year and their number, 001, 002, 003, etc. The case # is usually what MISD school police fills out if they respond to incident and a case number is issued.

These forms need to be faxed in every time a reward is paid, that way I can keep track of your balance.

I have also attached the reward balance sheets for Alamo and Lee Freshman.

Please feel free to always call me if you have any questions. I will get you a check so those rewards can be paid out.

And I appreciate you trying to get all this straighten out.

Thanks

Angie Valenzuela
Executive Director
Midland Crime Stoppers

P.O. Box 1882
Midland, TX 79702
432-694-TIPS -hotline
432-684-9884-office
email: midlandcrimestoppers@apex2000.net

Teachers, coaches, and other staff may not claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses. For example, a teacher who is attending a conference out of town would not be able to claim a sales tax exemption on the purchase of an individual meal at a restaurant.

5.5.5.3 Taxable Sales

Public schools and school-related organizations must collect the sales tax on all sales which are not specifically exempted. For example, sales taxes must be collected on the following:

- School purchased supplies sold directly to students including athletic equipment and physical education uniforms
- Fees for materials when the end product becomes a possession of the student
- Student publications such as yearbooks and football programs
- School rings
- Books sold to students at book fairs

This list is not comprehensive; other taxable sales may be made by a school district.

5.5.5.4 Tax-free Sales

Effective August 30, 1993, 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. One-day tax-free sales mean that collection and remittance of state sales taxes is not required on qualified sales on that day. While the sale of yearbooks can be selected as one of the two one-day tax-free fund-raisers, a book fair is usually not a qualified sales event because the school is not the seller, and the school is therefore acting as an agent for the vendor. The sale of items received from a vendor, in which the school and the

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respective vendor have an agreement that the vendor will take back any unsold items, would also generally not qualify as a one-day tax-free sale.

According to the State Comptroller's office a bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day, tax-free sales in a calendar year. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales.

For example:
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.

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.

5.5.5.5 Toll Free Number

The state comptroller's office maintains a toll-free information number for quick response to any state tax question at 1-800-252-5555.

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MIDLAND INDEPENDENT SCHOOL DISTRICT
MIDLAND, TEXAS 79701

ACTIVITY FUND - TRANSFER OF FUNDS AUTHORIZATION

Date _____

Transfer from _____ Transfer to _____
Account Name/Number Account Name/Number

Normal Transfer _____ YES _____No

Correction of Posting enrty on _____ / _____ / _____

Transfer Between Two Activity (Liability) Accounts
Description of Transfer / error correction _____

Trasfer Amount $ _____

Submitted by _____ Date _____

Authorized by _____ Date _____
Sponsor Signature

Authorized by _____ Date _____
Sponsor Signature

Approved by _____ Date _____
Principals Signature

School Year:_____

NEW CLUB/CLASS REQUEST

(Please complete all information below. Print legibly.)

(1/2) Campus Name: _____

(1/2) Request Date: _____

Legend

1.Club
2.Class

(1)Time/Date of month, for Club Meetings:

_____

_____

(1) **Mission of Club (what club hopes to accomplish)**

_____

_____

_____

Note: Full Club and Academic Team description should be included.

(1) Name of proposed Officers: 1. _____ 2. _____

3. _____ 4. _____

Type of proposed Fund Raising Activity's _____

_____

_____

(1/2)**Sponsor's Name (print)** _____ **Sponsor's Signature:**_____

(1)**Presidents Name (print)** _____ **President's Signature** _____

Approved _____ **Not Approved** _____

Comments

_____

_____

_____

_____

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Club/Class Description

Please describe what your club intends to accomplish. Include how often you will meet, what you intend to accomplish at these meetings and any fundraising you are planning.

_____

_____

_____

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_____

_____

_____

_____

_____

_____

_____

Submitted by (print name & title) _____

Sponsor's Signature _____ Date _____

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