

**ECTOR COUNTY INDEPENDENT
SCHOOL DISTRICT**

ACTIVITY FUND

Policies and Procedures Manual



Updated January 2022

TABLE OF CONTENTS

PREFACE..... 3

DEFINITION..... 4

MAJOR CLASSES OF ACTIVITY FUNDS..... 4

 Campus Activity (discretionary) Funds (CAF)..... 4

 Student Activity Funds (SAF) 5

 Miscellaneous Funds - Faculty & Staff Account..... 6

RESPONSIBILITY FOR ACTIVITY FUNDS..... 6

 Principal – Ultimately responsible for activity funds 6

 Activity Fund Bookkeeper..... 6

 Sponsor 6

 Special Projects Accountant 7

 Special Projects Clerk..... 7

 Internal Auditor..... 7

FORMS..... 8

 Student Group..... 8

 Fundraiser 8

 Campus Receipt Record..... 8

 Internal Deposit..... 8

 Request for Check Disbursement..... 9

 Sponsor Ledger 9

 Transfer..... 9

 Monthly Sales Tax 9

 Purchase Transaction Log..... 9

POLICIES AND PROCEDURES 10

 Policies and Procedures Manual 10

 Account Numbers 10

 Awards 10

 Bank Reconciliation..... 10

 Cashing of Checks 10

 Checks/Disbursements..... 10

 Contracted Services 11

Conflict of Interest	12
Depository Bank	12
Donations	12
Employee Reimbursements/Advances.....	12
Fixed Assets/Capital Outlay	12
Fundraising	13
Gifts.....	14
Outstanding Checks	14
P-cards.....	14
Receipts/Deposits.....	15
Refunds to Students	16
Returned Checks	16
Sponsor Training.....	17
Start-up Funds.....	17
Stop Payments.....	17
Travel	17
Vending Commissions	18
Voiding Checks.....	18
SALES TAX	19
Purchases.....	19
Sales	19
Taxability of Sales	20
Tax-Free Days.....	23
Food Sales.....	24
Reporting Sales Tax.....	24
Booster Clubs, PTA's and Other Associated Groups	25
INTERNAL AUDIT	26
ACCOUNT BALANCES	27
PROCESS TO ENTER IN MUNIS.....	28
PROCESS TO PRINT CASH OUT REPORT IN MUNIS	28
FORMS.....	29

PREFACE

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

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

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

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

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

DEFINITION

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

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

MAJOR CLASSES OF ACTIVITY FUNDS

There are two types of activity funds.

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

Campus Activity (discretionary) Funds (CAF)

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

CAF discretionary funds are primarily used for the benefit of students, either directly or indirectly. State purchasing law applies in the use of the CAF discretionary funds. A purchase order is required for all CAF discretionary fund expenditures. A FAQ for guidance on use of principal discretionary funds is on both the ECISD Purchasing and Finance websites.

Each fiscal year the prior year remaining funds for a CAF organization at each campus will be set up in the primary CAF discretionary miscellaneous operating expense 6499 account. A Budget Change Request (BCR) should be prepared in the system when funds are needed

in another account code. Discretionary fund budgets can only be moved from one discretionary CAF account to another. All BCRs and purchase requests are to be approved by the Principal through the system.

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

xxx is the campus number

XXX is the CAF organization number

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

Student Activity Funds (SAF)

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

Miscellaneous Funds - Faculty & Staff Account

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

RESPONSIBILITY FOR ACTIVITY FUNDS

Principal – Ultimately responsible for activity funds

- Proper accounting and administration of all activity funds
- Enforce activity fund rules
- Safekeeping of money
- Approval of all campus and student activity fund transactions such as disbursements and discretionary CAF purchase requisitions in accordance with the activity fund policy manual
- Monitor for fraud
- Monitor approved fundraising activity
- Assist in sponsor training
- Mandatory attendance at annual training workshop (signed documentation will be required)

Activity Fund Bookkeeper

- Process transactions (receipts, deposits, disbursements and discretionary purchase requisitions)
- Inform the principal of problems and concerns
- Prepare sales tax information each month
- Supply account balances to sponsors
- Annual sponsor training and assist sponsors (signed documentation will be required; records kept by campus)
- Mandatory attendance at annual training workshop (signed documentation will be required)

Sponsor

- Mandatory attendance at annual meeting to receive instruction from campus bookkeeper and principal (signed documentation will be required)
- Spend money in accordance with the activity fund policy manual

- Maintain records to support financial activities
- Submit fundraiser form to principal for approval
- Submit funds collected to bookkeeper daily
- Complete fundraiser operating report

Special Projects Accountant

- Annual training for bookkeepers and principals (signed documentation will be required)
- Approve check disbursements and discretionary purchase requisitions
- Prepare monthly journal entries
- Answer questions for principals, bookkeepers and sponsors

Special Projects Clerk

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

Internal Auditor

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

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

FORMS

Student Group

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

Fundraiser

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

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

Food sales during the school day must be approved by the Director of School Nutrition due to the Texas Department of Agriculture rules for school nutrition. This includes concession stand sales. The school day begins at midnight and ends 30 minutes after the last bell. The food fundraising approval form from School Nutrition must be completed by the sponsor, signed and approved by the Director of School Nutrition. If fundraising is for a charitable organization use the Charitable Fund Drive form. See Exhibit B, C, & D

Campus Receipt Record

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

Internal Deposit

When money is collected by authorized individuals, other than the activity fund bookkeeper, this form will be used. The sponsor will keep a copy of this form for their

records, the original form and money will be submitted to the bookkeeper for processing. This supporting documentation must be scanned into the system. See Exhibit F

Request for Check Disbursement

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

Sponsor Ledger

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

Transfer

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

Monthly Sales Tax

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

Purchase Transaction Log

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

POLICIES AND PROCEDURES

Policies and Procedures Manual

The “Activity Fund – Policies and Procedures Manual” prepared by the Finance Office will be followed in accounting for all activity funds and is adopted by reference as a portion of this regulation.

Account Numbers

Student Activity Funds accounts will be identified by an Action code that includes the three-digit account number for the specific Student Activity account.

For example: The full account number for the Faculty & Staff account is as follows:
865-00-2191-00-xxx-00-SA415 (the xxx is for the campus number)

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

Campus Activity Funds revenue accounts will be identified by an Action code that includes the three-digit account number for the specific Campus Activity account.

For example: The full account number for the Principal CAF account is as follows:
461-00-5753-00-xxx-00-CA100 (the xxx is for the campus number).

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

Awards

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

Bank Reconciliation

The bank reconciliation will be completed by the Finance Department.

Cashing of Checks

The cashing of personal or payroll checks with activity funds is strictly prohibited.

Checks/Disbursements

Checks are the means of accurately documenting money disbursed; therefore, all student activity fund money will be disbursed by check. **Cash purchases are NOT allowed**. A Request for Check Disbursement form with valid documentation attached must be

completed by the sponsor or by the person requesting the funds and submitted to the bookkeeper. Valid documentation includes:

- The original itemized dated invoice. Periodic statements or credit card statements are not acceptable.
- Other documentation (letters, acknowledgements, renewal notices, etc.) when original itemized dated invoices are not issued by a vendor. Such documentation will be acceptable when the principal has signed the document.
- A written statement by an individual requesting payment. The statement must give an itemized description of the items purchased/to be purchased, the amount of money and the date. The statement must have the signature of the individual requesting the money and the principal's signature. A receipt should be attached.

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

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

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

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

Contracted Services

Due to IRS requirements for 1099s, all contracted services, including rental services will be initiated through the Purchasing department from the Campus Contract Services discretionary account. Vendor set up request must be completed five business days in advance of the request of the Purchase Order date. Funds must be transferred from Student Activity fund accounts to the CAF discretionary account to complete a Purchase Order.

Conflict of Interest

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

Depository Bank

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

Donations

Equipment or money that is donated to a school by any outside organization will be reported on a Recommendation to Accept Donation/Gift form [See CDC (Exhibit A)]. Examples of outside organizations are PTA's, PTO's, athletic clubs, booster clubs, parents and businesses (this is not an all-inclusive list). The form is sent to the Director of Development after the principal signs it. Upon final approval the Special Projects Accountant will receive a copy and if applicable, asset tags for those tangible items valued at more than \$500.

Employee Reimbursements/Advances

Reimbursements are allowed based on facts and circumstances as determined by the Finance Director in discussion with the Principal and the applicable Superintendent and/or Executive Director. A Request for Check Disbursement form must be completed. The reimbursement should be submitted within sixty (60) days of the purchase. A dated and itemized receipt or invoice should be attached. Sales tax will not be reimbursed. Advances are allowed, a Request for Check Disbursement form must be completed and should include what the advance is for, why it is needed and who it affects.

Fixed Assets/Capital Outlay

All purchases of fixed assets/capital outlay with per unit cost of \$500 or greater will be initiated through the discretionary account. These assets will become the property of the district and will be accounted for in the asset database. Fixed assets are items that are:

- Tangible in nature
- Identifiable and controllable
- Have a life longer than one year
- Have a value of more than \$500.00 per unit

Fundraising

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

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

Fundraiser Process

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

Elementary Operations

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

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

Secondary Operations

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

Gifts

Money raised in a school name may not be used to purchase personal gifts for school personnel or outside charitable organizations. Students in a club or group may make personal donations to purchase an appreciation item for a sponsor. The bookkeeper will indicate on the cash receipt when money is contributed for that purpose. Gift cards may not be purchased for adults as this is an IRS reporting issue.

Outstanding Checks

Clearing outstanding checks will be completed by the Finance Department.

P-cards

P-cards will be issued to the Principal, Assistant Principal and Secretary/Bookkeeper at each campus. There will be set limits and use limits.

This is a credit card. The bill is paid once a month. Keep up with your spending so you do not try to make a purchase that will cause the card to be denied.

P-cards will be used for short notice needs of the student groups and the campus discretionary funds. Online purchases are not allowed. Each cardholder must complete a Purchase Transaction Log and attach the receipts for each purchase and send to the Special Projects clerk. The Purchase Transaction Log form and receipts must be submitted within a week of occurrence. Make copies of the receipts for your records.

You will be responsible for the expense if the receipt is lost.

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

Awards such as merit certificates, trophies, plaques or other means of recognition, with a value not to exceed \$70.00 [UIL Code Section 480(a)(1) – Limitation of Awards], may be purchased from CAF discretionary funds with the P-card in recognition of scholastic, attendance or money raising achievements for students. **P-cards cannot be used to purchase cash awards or prizes such as gift cards.**

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

Receipts/Deposits

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

Receipt Process

- Sponsors should issue receipts to the students when funds are collected.
- Sponsors should take the funds collected from students, the Internal Deposit form and receipt documentation to the bookkeeper daily.
- The bookkeeper shall count the cash and verify that cash and checks on the Internal Deposit form are correct, preferably in the presence of the sponsor.
- Make a copy of the Internal Deposit form to give to the sponsor.
- The bookkeeper prepares the receipt in the system software.
- Sponsor receipts or other documentation should be scanned behind the receipt.
- Print a receipt for the sponsor.
- Print a receipt for the bookkeeper to attach to the original Internal deposit form and any other documentation and file with the bookkeeper's records.
- Enter all receipts through the day and cash out at the end of the day. Print the cash-out report.
- Prepare the bank deposit slip daily in duplicate. The bookkeeper retains one and the other is sent to the bank. If a campus has triplicate deposit slips, keep one and send the other two to the bank.
- **The amounts from the Internal deposit form(s) and the cash-out report and bank deposit should all be the same.**
- Money will be deposited in the same form it was received. All checks shall be restrictively endorsed and bear the activity fund account number as shown on the Internal Deposit form.
- All funds will be deposited in the same month the receipt is processed.
- Place the deposit slip and funds in the clear deposit bag from the bank.

- The ECISD Police will pick up deposits. Bookkeepers may only take deposits to the bank under extenuating circumstances.

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

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

The bookkeeper may accept cash for student fines, fees, tickets, etc. for \$75.00 or less. Occasionally money is collected by teacher or clerk for such items as books, student fees, pictures, etc. **Cash may be accepted if two people are present during the collection and counting of the cash and both sign the Internal deposit form.**

In elementary schools, the collector may enter the names of students from whom money is received on a Campus Receipt Record form. In secondary schools, students must sign the Campus Receipt Record, in the presence of the collector, and enter the amount of money turned in on the Campus Receipt Record. The collector will keep a copy of the form for their records and submit the original to the bookkeeper. The collector will also fill out an Internal Deposit form before turning in money to the bookkeeper.

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

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

Refunds to Students

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

Returned Checks

When a check that has been deposited to the activity fund checking account does not clear because of insufficient funds, account closed, etc., the bank sends it to Paytek Solutions for collection. The following steps occur:

- Paytek Solutions will send a check acknowledgement to the Special Projects Accountant once they have received a check and processed it into their system.
- A journal entry is made in the general ledger for the returned check to take it out of the SAF revenue account or CAF discretionary revenue account.
- A copy of the check acknowledgement is mailed to the activity fund bookkeeper.
- If Paytek Solutions collects on a returned check, the replacement check is sent to the Special Projects Accountant, who sends it to the campus to receipt in the system software and to deposit in the bank.

If someone asks about paying for a returned check at your campus, have them contact Paytek Solutions at this toll-free number 800-641-9998. Do not collect on a check at the campus.

Sponsor Training

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

Start-up Funds

A sponsor can request a check for start-up funds for a library book fair or for a concession stand. Complete a Request for Check Disbursement form. The check should be payable to the sponsor and the explanation should state the purpose. After the event, the funds are to be returned to the account. Complete an Internal Deposit form, listing only the start-up funds. Include a copy of the Request for Check Disbursement form as documentation. Take the funds and both forms to the bookkeeper.

Stop Payments

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

Travel

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

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

Vending Commissions

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

Voiding Checks

If it is necessary to void a check, contact the Special Projects Accountant.

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

SALES TAX

Purchases

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

To be afforded the sales tax exemption, the following certificates need to be presented:

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

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

Sales

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

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

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

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

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

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

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

Taxability of Sales

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

of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

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

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

Non-Taxable Sales
Ad sales - in yearbooks, athletic programs, newspapers, posters
Admission - athletics, dances, dance performances, drama and musical performances
Admission - summer camps, clinics, workshops, project graduation
Admission - banquet fees
Admission - bids, prom, homecoming
Admission - tournament fees, academic competition fees
Cosmetology services (products sold to customers are taxable)
Discount/entertainment cards and books
Facility rentals for school groups
IDs – temporary or permanent
Labor - automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking permits
Passes – hat or jeans day
Services - car wash, cleaning
Taxable Sales
Agenda books or planners, only if it is an optional item
Agricultural sales
Art – supplies and works of art
Artistic – CDs, tapes, videos
Athletic – equipment and uniforms
Auction items sold
Automotive – parts and supplies
Band – equipment, supplies, patches, badges, uniform sales or rentals
Book covers
Books – workbooks, vocabulary, library, author (when we are the seller)

Calculators
Calendars
Candles
Car – painting, pin striping
Clothing – school, club, class, spirit (T-shirts)
Computer – supplies, mouse pads
Cosmetology products sold to customers
Decals
Directories – student, faculty
Drafting – supplies
Family and consumer science – supplies and sewing kits
Fees – copies, printing, laminating
Flowers – roses, carnations, arrangements
Greeting cards
Handicrafts
Horticulture items
Hygiene supplies
Locks – sales and rentals
Lumber
Merchandise – tangible personal property
Magazine subscriptions less than six months
Magazines when sold individually
Musical supplies – recorders, reeds
Parts – career & technology classes (not to include products used in cosmetology)
Parts – upholstery
PE – uniforms, supplies
Pennants
Pictures – school, group (if school is the seller)
Plants – holiday greenery and poinsettias
Rentals – equipment of any kind
Rentals – uniforms of any kind, towels
Repairs to tangible personal property (computer repair, house remodeling)
Rings and other school jewelry
Rummage, yard and garage sales
Safety supplies
School publications – athletic programs, posters
School publications – brochures
School publications – magazines (unless > six-month subscription)
School publications – newsletters, newspapers (generally are not sold though)
School publications – reading books
School publications – sheet music, hymnals
School publications – yearbooks

School store – all items (except food)
Science – science kits, boards, supplies
Spirit items
Stadium seats
Stationery
Supplies – any sold to students
Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Vending – pencils and other non-edible supplies when the school services the machine
Woodworking crafts – entire sale to include parts and labor
Yard signs

Tax-Free Days

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

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

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

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

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group

would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

Food Sales

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

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

Nontaxable Food Items

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

Reporting Sales Tax

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

Be sure you take your ½% discount if you pay your tax timely by the 5th day of the month following the end of each reporting period.

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

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

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

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

Sales tax amounts must be recorded into the State Sales Tax account at the time of the receipt or bookkeepers must submit a transfer form to move sales tax to the State Sales Tax account.

Booster Clubs, PTA's and Other Associated Groups

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

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

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

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

INTERNAL AUDIT

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

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

All records should be kept for a period of five years and available for audit at any time during this period.

Audit Oversight

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

ACCOUNT BALANCES

To find account balance for Student Activity accounts:

Go to the Munis Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the Munis Ribbon > Segment Find

Enter the Fund number: 865

Enter the Department (Campus) number: XXX

Enter the Project number: SA415 (example)

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

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

To find account balance for the CAF Discretionary accounts:

Go to the Munis Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the Munis Ribbon > Segment Find

Enter the Fund number: 461

Enter the Function: if you have one in particular, or leave blank

Enter the Object code: 6291:6499

Enter the Department (Campus) number: XXX

Enter the Project number: CA100 (example)

The 'Available' amount is the balance of the account

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

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

Special Projects Accountant – Rebecca Widener

Rebecca.widener@ectorcountyisd.org

(432) 456-9702

Special Projects Clerk – Sandra Delbosque

Sandra.delbosque@ectorcountyids.org

(432) 456-9697

PROCESS TO ENTER IN MUNIS

Go to Munis Dashboard

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

Business Services opens

Scroll to Documentation and click on instructions

Documentation and Videos opens

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

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

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

PROCESS TO PRINT CASH OUT REPORT IN MUNIS

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

FORMS

ACTIVITY FUND FORMS

EXHIBIT A	STUDENT GROUP
EXHIBIT B	FUNDRAISER
EXHIBIT C	FOOD FUNDRAISER APPROVAL
EXHIBIT D	CHARITABLE FUND DRIVE
EXHIBIT E	CAMPUS RECEIPT RECORD
EXHIBIT F	INTERNAL DEPOSIT
EXHIBIT G	REQUEST FOR CHECK DISBURSEMENT
EXHIBIT H	SPONSOR LEDGER
EXHIBIT I	TRANSFER
EXHIBIT J	MONTHLY SALES TAX
EXHIBIT K	PURCHASE TRANSACTION LOG

EXHIBIT A

**ACTIVITY FUND
STUDENT CLUB**

New Student Club Existing Student Club School Year _____

School: _____

Student Club Name: _____

Purpose: _____

Sponsor: _____

Officers:

President _____

Vice President _____

Treasurer _____

Secretary _____

Meeting Dates:

When _____

Where _____

Proposed Fundraising Activities: _____

Officer Signature: _____ Date _____

Sponsor Signature: _____ Date _____

Principal Signature: _____ Date _____

For Special Projects Accountant Use Only

Approved _____ * Denied _____ Account # _____

*Reason _____

Special Projects Accountant Signature _____ Date _____

Updated 1/10/19

EXHIBIT B

**ACTIVITY FUND
FUNDRAISER FORM/ACKNOWLEDGEMENT OF RESPONSIBILITY**

Sponsor: _____ Club Name: _____ Account #: _____

Beginning sale date: _____

Ending sale date: _____

What purpose(s) will the proceeds be used: _____

Description of product to sell: _____

If product is a food or beverage item(s), see Food Fundraiser Approval form.

The time of the food/beverage sale must be included.

Vendor: _____ Representatives Name: _____

This is the 1st ____ 2nd ____ 3rd ____ fund raiser this year for this club.

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

Sponsor: _____ Date: _____
Signature

Principal: _____ Date: _____
Signature for Approval

Asst. Supt: _____ Date: _____
Signature (If necessary)

As the sponsor of this fundraiser:

- I agree to conduct this fundraiser in compliance with district policies.
- I understand that I am personally responsible for all funds collected and for keeping accurate records.
- I will exercise strict control over all products in my possession.
- I will provide all money received along with the name and amount turned in by student (parent) to the bookkeeper daily for deposit.
- I will have all expenditures paid through the bookkeeper
- I am responsible for completing the Operating Report for this fundraiser and will turn in all records to the bookkeeper within one week of the projected end date of the fundraiser.
- I understand that failure to comply with all district policy and practices may result in disciplinary action.

Updated: 08/19/2011

EXHIBIT B

OPERATING REPORT

INVENTORY:

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

SALES:

Number of items sold or serviced	_____	
Selling price per item	_____	
Total sales	_____	0.00
Total expenditures	_____	
Net Profit	_____	0.00
Total sales*	_____	
Less: non-taxable sales	_____	
Less: one-day tax-free sales	_____	
Net taxable sales	_____	
TAX DUE: (net taxable sales x .0825)	_____	

Sponsor: _____
Signature (after form is completed)

Date: _____

Principal: _____
Signature (after form is completed)

Date: _____

* If total sales includes sales tax, divide total sales by 1.0825

EXHIBIT C

FOOD FUNDRAISER APPROVAL

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

Instructions:

1. E-mail completed form and nutrition labels to the School Nutrition Director at least 2 weeks prior to the intended beginning sales date.
2. Attach approved copy of this form to the fundraiser form when submitting for approval.
3. Approval must be received from School Nutrition and campus administration before items are purchased.

Sponsor: _____ Club Name: _____

Beginning Sale Date: _____ Ending Sale Date: _____

Time of Day: _____ Location: _____

Item(s) to be Sold:

1. _____
2. _____
3. _____
4. _____
5. _____

Attach nutrition labels for all items to back of form.

Sponsor: _____ Date: _____

Director of School Nutrition: _____ Date: _____

Signature for Approval

Note: The School Nutrition department offers cases of snack items for purchase that meet the Smart Snack guidelines.

EXHIBIT D

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

Sponsor: _____ Club Name: _____ Account #: _____

Beginning date: _____

Ending date: _____

Charity collecting for: _____

As the sponsor:

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

Sponsor: _____ Date: _____
Signature

Principal: _____ Date: _____
Signature for Approval

Asst. Supt: _____ Date: _____
Signature (if necessary)

OPERATING REPORT

TOTAL AMOUNT COLLECTED: _____

TOTAL AMOUNT SUBMITTED TO CHARITABLE ORGANIZATION: _____

BALANCE: _____ 0

Sponsor: _____ Date: _____
Signature (after form is completed)

Principal: _____ Date: _____
Signature (after form is completed)

Updated: 08/19/2011

EXHIBIT E

ACTIVITY FUND
CAMPUS RECEIPT RECORD

Date: _____

Activity: _____

Student's Printed Name/Signature	Amount	Student's Printed Name/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.	

Total: _____

Signature of Sponsor/Teacher: _____

Signature of Sponsor/Teacher: _____

Updated: 05/25/15

EXHIBIT F

ACTIVITY FUND
INTERNAL DEPOSIT

Date: _____ Club: _____
Account #: _____ Activity: _____

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

Checks (by name)	Amount	Checks (by name)	Amount
		Total Checks (this page)	
		Total Deposit	

Sponsor: _____
Print Name Signature

Sponsor: _____
Print Name Signature

Bookkeeper: _____
Print Name Signature

Difference: _____ Receipt Number: _____
(Notify the person that turned in the deposit)

Updated: 08/03/12

**STUDENT ACTIVITY FUND
REQUEST FOR CHECK DISBURSEMENT**

Sponsor Supplied Information	
Date Requested:	_____
Account Title:	_____
Account #:	_____
Amount:	_____
Pay To:	_____
Address:	_____ _____
Explanation:	_____ _____
Signature of Sponsor:	_____

CHECK DISBURSEMENT	
Date Entered in MUNIS:	_____
Check Number:	_____
Amount:	_____
Date Received:	_____
Signature of Bookkeeper:	_____

Updated: 05/25/15

EXHIBIT H

SPONSOR LEDGER

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

DATE	RECEIPT # /	CHECK #	DESCRIPTION	DEPOSIT	EXPENSE	BALANCE

EXHIBIT I

CFD - Exhibit B

**ACTIVITY FUND
TRANSFER**

Date: _____

School Campus #: _____

Transfer FROM Account #: _____ Account Name: _____ Amount: _____

Transfer To Account #: _____ Account Name: _____ Amount: _____

Explanation: _____

Signature of Bookkeeper/Sponsor

Signature of Principal

Transfer FROM Account #: _____ Account Name: _____ Amount: _____

Transfer To Account #: _____ Account Name: _____ Amount: _____

Explanation: _____

Signature of Bookkeeper/Sponsor

Signature of Principal

Transfer FROM Account #: _____ Account Name: _____ Amount: _____

Transfer To Account #: _____ Account Name: _____ Amount: _____

Explanation: _____

Signature of Bookkeeper/Sponsor

Signature of Principal

Transfer FROM Account #: _____ Account Name: _____ Amount: _____

Transfer To Account #: _____ Account Name: _____ Amount: _____

Explanation: _____

Signature of Bookkeeper/Sponsor

Signature of Principal

Updated: 05/25/15

EXHIBIT K

Ector County Independent School District

PURCHASE TRANSACTION LOG

(Attach this form to your itemized receipts)

Cardholder _____

Campus _____

Date _____

Purchase Date	Vendor	Purpose	Total Charge	Discretionary or SAF account number

I certify that the above listed items have been purchased by me for the sole and exclusive use of Ector County Independent School District. I fully understand that personal purchases or other misuses of my procurement card are clear violations of the ECISD Purchasing Card Policies and Procedures and that such violation can and will result in disciplinary action, termination and/or criminal prosecution.

Cardholder Signature _____

Date _____

Principal Signature _____

Date _____

SEND TO: SPECIAL PROJECTS ACCOUNTANT