



## ACTIVITY FUND ACCOUNTING PROCEDURES INFORMATION FOR SPONSORS



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# Activity Fund Sponsor Handbook



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## INTRODUCTION

The management of Activity Funds is addressed in Board Policy CFD (Local) and Administrative Regulation CFD(R). Users of this manual should familiarize themselves with this policy and associated regulation. They can be found on the NEISD internet at [Board of Trustees / NEISD Administrative Regulations](#). Following the procedures of this manual is required by CFD (Local).

## TYPES OF ACTIVITY FUNDS

- ♦ **Student Activity Funds (SAF):** These are funds that the school holds in trust for the student groups. The money does **not** belong to the campus. The students in the SAF organization (NOT the sponsor) determine how the money is spent. The account numbers are in the 400 through 800 series. The 800 series is used for restricted funds such as scholarships and the faculty fund accounts.
- ♦ **Campus Activity Funds (CAF):** These are funds that belong to the campus and the District. The account numbers are in the 900 and 1000 series. These funds are like General Funds; therefore, the money expended must benefit the student body and must have a public purpose in the realm of education. **State and District guidelines must be followed when expending monies from these accounts, including using district approved bid vendors.** The 1000 series is used for monies that are collected at the campus and will be sent to the central office.

## APPROPRIATE SPONSORS

Only **certified personnel** may be assigned as official sponsors of Activity Fund Accounts. Paraprofessionals assist with the collections and preparation of various paperwork transactions for the accounts. Parents and students may also help with activities and count money. However, the official sponsor (administrator, counselor, or teacher) should be cognizant of all of the account activity because they will be held accountable by the campus Principal for certifying that the information is complete and correct.

Sponsors cannot serve in a financial capacity of a booster club or parent organization. Financial capacity includes holding positions of president, treasurer, fund-raising chairperson, or serving as a check signer.



### CASH COLLECTION PROCEDURES

- ◆ For control purposes there are at least **two people** involved in the collecting and depositing of cash. Therefore, all SAF/CAF accounts will have a sponsor separate from the Bookkeeper.
- ◆ All monies collected will be deposited into the SAF/CAF account in a timely manner. Money is not to be held and spent on expenses; all disbursements must be made with a check.
- ◆ All money collected must be submitted in the same form as collected. A staff member is not to substitute his/her personal check for cash collected. No personal checks are to be cashed from the funds collected.
- ◆ Sponsors are not to take money home or keep it unsecured in classrooms. Large collections should be deposited with the Bookkeeper each day as funds are collected; small collections can be secured daily and deposited at least by the end of the week.
- ◆ In the event a sponsor cannot prepare the funds for deposit, then the money should be counted by the sponsor, secured in a bank deposit bag, and given to the Bookkeeper to store in the vault. (Bank deposit bags can be obtained from the Bookkeeper).
- ◆ When sponsors are collecting cash they shall complete, in its entirety, one of two available "Transmittal Forms." These documents are important, as they provide back - up documentation as to where deposited funds originated.
- ◆ In lieu of using the Class Receipt Record, account sponsors may elect to use a substitute form of their own making, such as a computer report, hand written ledger sheet, spreadsheet, etc., as long as the information requested on the Class Receipt Record is provided.
- ◆ **Class Receipt Records** (Attachment A) are used when receiving collections from multiple individuals and it is necessary to maintain a record of who has paid. Examples would be T-shirt sales, field trips, library/textbook fines, uniform payments, dance tickets/bids, brochure sales, etc. Computer-generated lists or hand written ledger sheets are acceptable, provided all of the information requested on the Class Receipt Record is furnished. (The form is available on the intranet.)
- ◆ **Cash Receipt Vouchers** (Attachment B) are used when collecting money for activities where it is not feasible or necessary to record each individual payee, but only the number of each item sold. Examples include sales at a table, book fairs, and school store sales. (The form is available on the intranet.)



- ◆ Alternate Receipt Books (Attachment C) are used to issue receipts to individuals when a receipt is required for future reference.
  - ✓ Examples include yearbook sales, lost textbooks/library books, tuition, etc.
  - ✓ Merely providing the receipt numbers with no other support does not constitute appropriate supporting documentation for collections.
- ◆ The sponsor/teacher counts the cash to ensure the total agrees to the total collections per the Transmittal Form. Sponsors **must** complete the box on the form noting the breakdown of cash by denomination. This breakdown is useful if the Bookkeeper counts an amount different than that reported on the sponsor's transmittal form.
- ◆ Sponsors should ensure the 3 digit school org. and the account number are stamped in black in the upper middle section of all checks included in the deposit, so that checks returned due to insufficient funds can be identified with the proper account. Example: 002 690SCO.
- ◆ Copies of the alternate receipts issued may be submitted as proper documentation in lieu of the entire receipt book if the alternate receipt book is used continuously by the account sponsor.
- ◆ Collections shall be secured and submitted to the bookkeeper on a daily basis, Funds shall be organized when submitted. The Money Count Box located on the bottom left hand corner of the transmittal form shall be completed by the account sponsor before submitting funds to the bookkeeper.
- ◆ The Bookkeeper should count the funds for verification to the Transmittal Form in the presence of the sponsor or, if not possible, within 24 hours after receiving deposit.
- ◆ After verifying that the cash count and supporting documentation agree, the Bookkeeper will prepare the deposit to send to the bank.
- ◆ If a discrepancy greater than \$5.00 is encountered by the bookkeeper when the monies are counted, the bookkeeper will email the Sponsor. The sponsor should go the bookkeeper's office and obtain **all** the monies and supporting documentation for the deposit and re-count. Under no circumstances, should a sponsor only retrieve a portion of the monies from the bookkeeper to make a correction.



**Money should not be kept in classrooms (Sponsors will be required to reimburse funds that are lost or stolen while in their possession).**

**Sponsors will be held accountable for timely deposits (turned into the bookkeeper within 7 days after the event)**

**Unprepared deposits should be sealed in tamper proof bags (provided by the bookkeeper), signed and dated by the sponsor, logged in by the bookkeeper, and placed in the vault or safe until funds can be documented and entered into the SAF/CAF system.**

### **Offsite Cash Handling Procedures**

When conducting fundraisers offsite from the campus, every effort should be made to return the funds to the campus safe at the conclusion of the fundraiser. When the funds cannot be returned the campus safe then the sponsor can take responsibility for those funds overnight if the following procedures are followed.

- ◆ Additional pre-approval is required. The Chief Financial Officer for the District must pre-approve any fundraiser in which funds will be stored offsite overnight. This is in addition to the campus administrator approval required for all fundraisers.
- ◆ The sponsor shall obtain sealable bank bag(s) in advance from the bookkeeper for the safe storage of the funds.
- ◆ Cash must be counted by the sponsor and one other adult prior to sealing the bag(s).
- ◆ The agreed total must be written on the bag.
- ◆ Both the sponsor and the other adult must sign the bag over the seal.
- ◆ The sponsor shall email the bookkeeper and fundraising administrator after the count with the total amount of funds in the bag(s).
- ◆ Any inventory must also be counted and recorded.
- ◆ The funds and bank bag(s) must be returned to the campus bookkeeper on the first business day after the fundraiser.
- ◆ The sponsor will be required to reimburse funds that are lost or stolen while in their possession.



### PAYMENTS FROM ACTIVITY FUNDS

- ◆ Disbursements are requested by submitting the SAF/CAF Check Request Form with proper documentation to the Bookkeeper.
- ◆ The Bookkeeper cannot disburse funds without proper supporting documentation. Acceptable documentation includes vendors' **original** invoices and/or sales receipts and cash register tapes. Acceptable documentation for transactions conducted via the internet and charged to the sponsors personal credit card includes (1) vendor confirmation (preferred) which maybe a print screen document **or** (2) both a printed copy of the online purchase form **and** the packing slip from the merchandise received. Balance due statements, copies, and credit card slips are **not** acceptable because these items do not provide appropriate detail.
- ◆ For the SAF accounts that have Officers, authorization for expenditures should include the Secretary's minutes attached to the check request.
- ◆ It would be helpful to the Bookkeeper if the sponsor prepares a disbursement in the following manner:
  - ✓ copy any laser receipts and include the original and the copy as support;
  - ✓ tape numerous receipts on a paper;
  - ✓ circle the total of each receipt; and
  - ✓ prepare a calculator tape showing the individual amounts and totaling to the amount requested for reimbursement.
- ◆ The Bookkeeper cannot process disbursements from an activity fund account with a negative balance without permission from the Principal. In such cases, approval should be given only if:
  - ✓ the sponsor has an activity planned which will produce funds to cover the deficit, or
  - ✓ the Principal supplements the expenditure from a 900 series Campus Fund account, and the expenditure is allowable under General Fund expenditure guidelines.
- ◆ All payments are to be made by check. No payments should be made with cash not deposited into the SAF/CAF account.
- ◆ Orders or reimbursable payments for goods or services from the activity funds that aggregate in excess of \$2,000 shall be approved by the Principal or designee on the SAF/CAF Disbursement Approval Form (Attachment D) prior to the obligation of the funds. (The form is available on the intranet.)
- ◆ The bookkeeper will enter the check request into School Cash after all supporting documentation is verified.





- ♦ SAF/CAF sponsors are responsible for remitting all invoices to the Bookkeeper on a timely basis. We must pay our vendors on time. Paying vendors late might force certain vendors to stop providing service to NEISD. In order to be in compliance with Chapter 2251 of the Texas Government Code regarding overdue payments, the school must generate payment to vendors within 45 days after the later of: the date the goods are received, the date of the performance of the service, the date we receive an invoice. If we fail to generate payment within the required timeframe, we are obligated to pay 1% compounded monthly interest to the vendor on past due amounts whether the vendor requires it or not. Additionally, all outstanding invoices must be remitted to the Bookkeeper 3 days prior to the last working day of the school year so all bills are appropriately paid.

### PAYMENTS FOR CONTRACTED SERVICES

- ♦ Teachers/sponsors are responsible for communicating with the Bookkeeper **before** committing to any contracted service. The Bookkeeper will determine if a contract is required, and if the vendor is active on the accounting system.
- ♦ Payments for contracted services must be reported by NEISD to the IRS annually. Expenditures classified as 'Contracted Services' - Reportable to the I.R.S. include:
  - ✓ Catering/banquet services
  - ✓ Repairs: copiers, machinery, uniforms, mats, etc.
  - ✓ Business services: printing, landscaping, framing, photo processing, etc.
  - ✓ Rentals: cars, vans, buses, costumes, facilities, machines, pagers, etc.
  - ✓ Presenters/Performers (includes disc jockeys, seminar and workshop speakers, dance clinic assistants, etc.)
  - ✓ Custom services: monogramming, sewing, choreography, engraving, custom T-shirts, T-shirt printing, and screen-printing, etc.
- ♦ Lodging, transportation, meals and miscellaneous costs associated with travel for individuals performing a service must be included in their fee and treated as a contracted service.

### REIMBURSING 3RD PARTIES





All CAF expenditures should be paid directly to an approved vendor or should be reimbursed to a district employee who paid an approved vendor. Reimbursing parents, students, or 3rd parties is not allowed with CAF accounts. Giving parents, students, or 3rd parties authority to purchase on behalf of the District puts the district in potential violation of the Texas constitutional prohibition against gifts of public funds.

## ADJUSTMENTS

### Interfund Transfers

- ◆ Rather than issuing a school check, a transfer of funds between accounts is requested by the sponsor by submitting a Transfer Request Form to the campus Bookkeeper. The Bookkeeper will review the request and then forward it to the Budget & Financial Analysis Dept. who will enter the transfer into School Cash.
- ◆ Transfers from CAF accounts into SAF accounts are prohibited. Only in extreme situations and with approval from both the Associate Superintendent for Instruction and Campus Administration as well as the Associate Superintendent for Business Services/CFO will transfers from CAF accounts to SAF accounts be allowed. If costs are to be shared between CAF and SAF accounts, then the SAF account can transfer funds into the CAF account, and the purchase can be made from the CAF account.

### Transfers Between Campuses

- ◆ The Campus to Campus Funds Transfer Request Form will be used to request funds to be sent to another campus from your campus. (Attachment E)
- ◆ The sponsor still needs to process a check request as usual, including all support documentation.
- ◆ Once the Bookkeeper receives the check request from the sponsor, complete the SAF/CAF Campus to Campus Funds Transfer Request Form, Campus Requesting (in red) information only. The budget manager must sign the form. Send this form with documentation to the receiving bookkeeper/admin assistant and copy the Activity Fund Accounting Technician. The receiving bookkeeper/admin assistant will complete the



Campus Receiving (in green) information and then send the form back to the Activity Fund Accounting Technician to complete the transfer.

- ♦ The transfer will not be complete unless the form is completed correctly and the backup documentation is attached to the initiating email.
- ♦ A report will be provided showing the transactions posted to the proper accounts.

### Non-Sufficient Fund Checks (NSF)

- ♦ NEISD uses an outside company, Paytek, to collect for NSF checks. The company notifies the NSF check writer requesting remittance of the amount owed plus a service fee of \$25 plus tax.
- ♦ The Activity Fund Accounting Technician will post a Journal Entry to deduct the non-sufficient funds from the account balance.
- ♦ If funds for the NSF check are recollected by Paytek, the Activity Fund Accounting Technician will post a Journal Entry to increase the account balance.
- ♦ Sponsors or front office personnel should **never** accept funds to pay for NSF checks. All funds must be paid to the outside company.
- ♦ Sponsors are not allowed to waive payment of NSF's or the fees associated with the NSF.
- ♦ Sponsors should not continue to accept checks as payment from individuals with outstanding NSF checks.

### TAX-FREE PURCHASES

- ♦ Most items purchased for the school's use are exempt from sales tax. A Texas Sales and Use Tax Exemption Certificate (Attachment G) is presented to the vendor in order to qualify for a tax exemption.
- ♦ The Bookkeeper cannot pay sales tax to a vendor, or reimburse an individual for sales tax paid if the district is not required to pay tax on that type of item.
- ♦ Sales tax must be paid on personal items bought through the faculty funds. These items might include flowers, gifts, etc.



- ◆ Meals purchased for athletic teams, bands, employee meetings, etc., (for any group) for authorized school business are exempt from sales tax, no matter if the meal is planned/contracted ahead of time or purchased more spontaneously while traveling. (Traveling or not, these guidelines would also apply for banquets or for any school group purchases, employee or student). Therein, the District Employee charged with the responsibility of planning/paying for the group's meal must plan according and present the Texas Sales and Use Tax Exemption Certificate to the food retailer to have the sales tax properly waived from the bill. Therefore, sales tax on a group's meals mistakenly paid for by an employee **cannot be reimbursed**.
- ◆ Individual employees of the District who are purchasing a meal for themselves while on school business cannot use the District Texas Sales and Use Tax Exemption Certificate form and therefore must pay sales tax. Accordingly, that employee may be reimbursed for the sales tax they paid for that personal meal.
- ◆ School districts are exempt from the state portion of hotel tax. A Texas Hotel Occupancy Tax Exemption Certificate (which can be found on the intranet forms page) must be submitted to the hotel. NEISD is required to pay the local taxes; reimbursement is available for the local taxes.
- ◆ When renting vehicles, a Motor Vehicle Rental Exemption Certificate must be presented to the vendor to obtain the sales tax exemption.
  - ✓ CAF groups are to use the district car rental vendors when renting vehicles.
  - ✓ SAF groups might want to use the approved vendors for protection purposes.
  - ✓ If the SAF group will be reimbursed from budgeted funds for student travel, they may be required to use a district vendor. Check with the Bookkeeper as to which vendor to use. Please also note that property damage coverage insurance (collision / comprehensive) should be purchased when renting vehicles.

### FUND RAISING/SALES ACTIVITIES

- ◆ Fund raising events are required to be pre-approved with the appropriate campus administrator in accordance with campus policy.
- ◆ Fund raising needs to be conducted separate for Booster Clubs.
- ◆ Current year expenses need to be paid with current year revenue.



- ◆ Before commencement of a sales event, the top section of a Sales Accountability Sheet (Attachment H) (or another form provided by the school) shall be completed. Of particular importance are the signature of the administrator, whether or not the sale is taxable, and the selling price of the item (including tax). (The form is available on the intranet.)
- ◆ Each time funds are deposited from a sales event, the sponsor records the date and amount of the deposit on the Sales Accountability Sheet. At the end of the event, the total deposited per the Sales Accountability Sheet is compared to total expected revenue based on the number of items purchased for resale. Differences are explained at the bottom of the Sales Accountability Sheet. If applicable, a copy of a sales summary report shall be attached to the form. The completed Sales Accountability Sheet shall be given to the Bookkeeper to file.
- ◆ Sales of entrance fees must use numbered tickets to account for the sales. These can be accounted for on a Ticket Sales Accountability Sheet (Attachment I).
- ◆ All financial records are to be retained for five years by the account sponsor and the Bookkeeper. Any information supporting sales should be maintained by the sponsor for the five year period.

**NOTE: School organizations cannot hold raffles.**

### **FUNDRAISING for 3rd PARTIES by DISTRICT EMPLOYEES or SCHOOL GROUPS**

- ◆ Per the IRS, donations to individuals or families are not tax deductible and may also be considered income to the recipient. In order to minimize any potential tax consequences from the IRS, fundraising may only be conducted for the benefit of a registered 501(c)(3) charitable organization. Examples of prohibited fundraising recipients include but are not limited to:
  - Current or former students, or their families
  - Current or former employees, or their families
  - Volunteers, civic leaders, PTA members, etc., or their families
- ◆ All charitable organizations must be verified with the IRS at <http://apps.irs.gov/app/eos/> prior to the donation. Alternatively, any 3rd



party organization must provide written confirmation of its IRS-recognized 501(c)(3) status.

- ♦ Any fundraising activities that are donated to an individual or family need to be conducted by individuals or groups without the involvement of the school district. Some charitable organizations will earmark funds to benefit the individual or family in need when funds are designated. One way to still help individuals or families would be to donate to a charitable organization with a designation for the individual or family in need.
- ♦ Individuals can also collect and donate personal funds to an individual or family as long as the funds are not collected in the name of the District, a school, or a school organization. Additionally, these funds collected may not be deposited into the District's bank account.

## DONATION WEBSITES & CROWD SOURCE FUNDING

Guidelines found in CDIB(R) should be followed. Prior approvals are required and list of allowable websites is restricted.

## SALES

When items or services are sold, the Activity Fund Accounting Technician reports them on a monthly Sales Tax Report. There are tax-exempt and taxable sales.

### Tax-Exempt Sales

The following items are automatically exempt from sales tax:
Ad Sales - in yearbooks, athletic programs, newspapers, posters
Admission - athletic, dances, dance performances, drama and musical performances
Admission - summer camps, clinics, workshops, project graduation
Admission - banquet fees, 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
Food items sold during fundraisers
Labor - automotive, upholstery classes (parts are taxable)
Magazine subscriptions greater than six months
Parking permits
Services - car wash, cleaning



## Taxable Sales

- ◆ Sales tax must be collected on items purchased by the school and resold to individuals, as it then becomes their personal property.
- ◆ The city of San Antonio sales tax is currently 8.25%, and must be remitted to the State Comptroller by NEISD on a monthly basis. The sales tax is automatically deducted from the amount added into a fund account for all taxable events at the time the deposit is entered into School Cash by the Bookkeeper. The Budget & Financial Analysis Department processes the monthly sales tax report and sends it to the Comptroller's office.
- ◆ Sales tax can be computed by adding it to the cost of the item or by including it in the selling price. Examples:
  - ✓ The price of a yearbook is \$20. Tax of 8.25% is \$1.65, which will be added to the \$20 for a total sales price of \$21.65. The club will owe the Comptroller \$1.65 for each book sold, and will retain \$20 in its account.
  - ✓ The yearbook can be sold for \$20, tax included. The tax computes to \$1.52 (\$20 divided by 1.0825), and the price of the book reduces to \$18.50. The club will owe the Comptroller \$1.52 for each book sold, and will earn \$18.48 on each book sold.

CAUTION: Tax will be computed by the SAF/CAF System using the second method described above.
- ◆ Again, sales tax will be deducted from your account based on the type of item you identified as being sold on the documentation provided to your Bookkeeper.

## TAXABLE SALES EXAMPLES

Agenda books		Merchandise, tangible personal property
Agricultural sales		Musical supplies - recorders, reeds
Art - supplies and works of art		Parts - career & technology classes (not to include products used in cosmetology)
Artistic - CDs, tapes, videos		Parts - upholstery
Athletic - equipment and uniforms		PE - uniforms, supplies
Auction items sold		Pennants
Automotive - parts and supplies		Pictures - school, group (if school is the seller)
Band - equipment, supplies, patches, badges, uniforms		Plants - holiday greenery and poinsettias
Book covers		Printing fee - computer
Books - workbooks, vocabulary, library, author (when we are the seller)		Rentals - equipment of any kind
Brochure items - Catalogue sales		Rentals - towels
Calculators		Rentals - uniforms of any kind
Calendars		Repairs to tangible personal property (i.e., computer repair, house remodeling)
Candles		Rings and other school jewelry



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TAXABLE SALES EXAMPLES		
Car - painting, pin striping		Rummage and garage sales
Clothing - school, club, class (Spirit Related)		Safety supplies
Computer - supplies, mouse pads		School publications - athletic programs, posters
Cosmetology products sold to customers		School publications - brochures
Cups - glass, plastic, paper		School publications - magazines (unless > six month subscription)
Decals		School publications - newsletters, newspapers (generally are not sold though)
Directories - student, faculty		School publications - reading books
Drafting - supplies		School publications - sheet music, hymnals
Family and Consumer Science - supplies and sewing kits		School publications - yearbooks
Fees - copies, printing, laminating		School store - all items (except food)
Flowers - roses, carnations, arrangements		Science - science kits, boards, supplies
Greeting Cards		Spirit items
Handicrafts		Stadium seats
Horticulture items		Stationery
Hygiene supplies		Supplies - any sold to students
Identification cards - when they are sold to entire student body (not just the fine for a lost ID card)		Uniforms - any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Locks - sales and rentals		Vending - pencils and other non-edible supplies when the school services the machine
Lumber		Wood
Magazines - subscriptions less than six months		Woodworking crafts - entire sale to include parts and labor
Magazines - when sold individually		Yard signs

## Tax-Free Days

- ♦ The school district, the school, and each bona-fide activity fund account are permitted TWO tax-free sales per CALENDAR year.
- ♦ 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. 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.
- ♦ Sales must commence within a 24-hour period. If items are pre-sold, such as yearbooks, then delivery must take place within a 24-hour period. Items sold after the completion of the one-day event are taxable.

### TRAVEL

- ♦ Travel expenses for sponsors/teachers who are accompanying their students on a club trip can be paid from the club's account. The use of these funds to reimburse employees shall be subject to all guidelines set forth in Regulation DEE (R). The dollar limitations for lodging, meals, etc. shall be set by the student group when club funds are used provided district policies are not violated.
- ♦ Regulation FMG (R) applies to student travel when budgeted funds are involved, even if club funds are contributing towards the travel.
- ♦ Certain advances for student travel are eligible from SAF funds. Examples might include hotel payments, car rental charges, and registrations. Receipts for all expenses must be retained and turned into the Bookkeeper within ten days of the return date. The Principal will be informed if receipts are not received timely. Failure to remit receipts could result in the undocumented advance being added to the sponsor's W-2 as compensation.
- ♦ If the SAF group decides that each student will receive a pre-determined cash allotment, the following should occur:
  - ✓ The sponsor shall prepare a list of all students to receive the funds.
  - ✓ The sponsor should request a check made out to the sponsor using the list as temporary supporting documentation.
  - ✓ The Bookkeeper will then prepare a check based on this list.
  - ✓ The students should sign the list indicating that they received their money.
  - ✓ This signed list should then be presented to the Bookkeeper as final supporting documentation for the expense. The sponsor does not need to provide individual detailed receipts as supporting documentation for the expenses made with the cash allotment.
- ♦ An additional check request is entered if additional monies are due to the sponsor. The sponsor shall also complete the Student Group Travel Expense Voucher (Attachment F) to account for all expenses of the student travel. (The form is available on the intranet.)
- ♦ Scouting trips (Athletic) **DEE (R)**



- ✓ The scouting trip must be outside the employee's normal working hours.
  - ✓ The request for reimbursement must be made through the Travel Expense Reimbursement application in Employee Portal
  - ✓ An itemized receipt must be provided
  - ✓ Maximum amount to be reimbursed for any meal is \$25.00
  - ✓ Receipts for gasoline purchases are not acceptable; local mileage must be used.
- ◆ Professional travel (teacher conferences, etc.) may only be paid from a budget account via the on-line Travel Reimbursement Application which is accessed through Employee Portal. If the principal chooses to use CAF or SAF funds, the campus Bookkeeper will send a CAF or SAF check to the district to reimburse the budget account charged. Receipts for all expenses must be retained and turned into the Bookkeeper to include with the Travel Reimbursement Request. **Regulations DEE (R) and DMD (R) apply to professional travel when budgeted funds and 900 series CAF accounts are involved.**
  - ◆ No employee shall receive a travel advance per DEE (R). Advances to employees for their travel from budgeted and 900 funds are not allowed.



### CAMPUS ACTIVITY FUNDS

- ◆ Any accounts in the 900 or 1000 series are CAF accounts.
- ◆ These are funds that are owned by the school and the school district.
- ◆ The same guidelines as those used for purchases using budgeted funds shall be followed.
  - ✓ Bids let by the District for office supplies, travel, etc. shall be honored.
  - ✓ Don't purchase or request reimbursement for non Coca-Cola products.
  - ✓ Use of the SAF/CAF Online P.O. is strongly advised when high-dollar purchases are made or if a bill will be forthcoming after the order is made.
  - ✓ Printing services shall be performed by the Print Shop.
  - ✓ Purchases of computer hardware and software shall be approved in writing by the Educational Technology Department.
- ◆ Failure to follow NEISD procurement procedures when expending CAF money shall result in the employee being held responsible and accountable for non-conforming purchases and will be subject to the disciplinary actions stated in Administrative Regulation CHD.
- ◆ The following criteria should be demonstrated for all CAF expenditures:
  - The expenditure must be for a public purpose instead of a private purpose, or for the benefit of an individual or group;
  - The expenditure should be for the benefit of all students. Equity does not mean everyone is doing the same thing; it means dealing with everyone's needs at the level of their need;
  - The campus must perceive that they will receive something of public benefit in exchange for the expenditure;
  - The campus must exercise reasonably adequate controls to ensure that the benefit is in fact received; and
  - The campus must be able to correlate the expenditure to a legitimate educational purpose.



- ♦ Section 3.1.3 of the TEA Financial Accountability System Resource Guide (FASRG) states "ethical standards should be incorporated into the foundation of all purchasing functions. School district personnel should be aware that there are penalties for violations of purchasing laws and ethics which may include criminal prosecution and loss of employment opportunities."

## ♦ Meals

- In town, off site meals for reimbursement for meetings amounts \$10/\$16/\$25 (DEE (R)).
- Staff meals brought onto campus amounts \$10/\$16/\$25. Caterer must be and approved vendor. See Administrative Reg CFH (R)
- Campus Principal may be asked to justify to the Associate Superintendent of Campus Administration why the meal was necessary.

## ♦ Flowers

- CAF funds can be used to purchase flowers for a funeral
- The funeral must be of an employee, the spouse of an employee, or a relative in the first degree of consanguinity (parent/child), as defined by Government Code §573.023
- Approved vendor must be used
- Maximum \$75.00, unless approved by Superintendent

## 900 Series Accounts

The following table is provided as a tool to help CAF sponsors and Principals determine what expenditures are appropriate. The listing is not all-inclusive, but is designed to provide you with a basis for CAF spending.

Appropriate Expenditures	Prohibited Expenditures
Organization or institutional memberships. However, if an individual membership is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Payment of an individual's organization dues or fees (even if school business related).
School assemblies and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings.

# Activity Fund Sponsor Handbook



Appropriate Expenditures	Prohibited Expenditures
Student body social functions.	<b>Purchase of any GIFT for any person or organization:</b> this includes gift certificates, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or NEISD.	Extravagant or high-priced awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	<b>Donations</b> to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to fund-raising activities.	Payment of expenses of spouses or other non-employees.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Payment of professional organization liability insurance on any individual.
After-hour Security.	Fund raising dinner tickets.
Tickets for school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
District approved conference attendance and travel costs for employees, subject to DEE (R) limitations.	Abuse of number of business meals furnished to staff.
	Business meals furnished to employees which exceed the IRS limitations noted.
On Campus Business meals for staff. Meals will be reimbursed at actual cost, not to exceed B \$10/ L \$16/ D \$25. Caterer must be an approved vendor. Appropriate documentation indicating who was at the meeting and what was discussed is required. Campus principal may be asked to justify to the Superintendent of Campus Administration why the meal was necessary. CFH(R).	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
In-town, off-site meals for meetings. Meals will be reimbursed at actual cost, not to exceed B \$10/ L \$16/ D \$25. Approved vendors must be used. Must be a business need to hold off-site. Appropriate documentation indicating who was at the meeting and what was discussed is required. Advance Approval is required by an Associate Superintendent for off-campus meals according to DEE(R).	<b>Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.</b>
Logoed "Giveaway Items" not to exceed \$10 per item. If given to employees, limited to two times per year.	<b>Any other expenditure prohibited by federal or state law, TEA or Board policy, or NEISD regulation.</b>
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	<b>Transfers of funds to the faculty accounts (unless the transfer is to correct a prior error).</b>
Purchase of flowers with CAF funds for funerals (must be an employee, the spouse of an employee, or a relative in the first degree of consanguinity (parent/child), as defined by <b>Government Code §573.023</b> Maximum \$75.00 (can exceed with prior Superintendent approval). An approved vendor must be used.	

## Activity Fund Sponsor Handbook



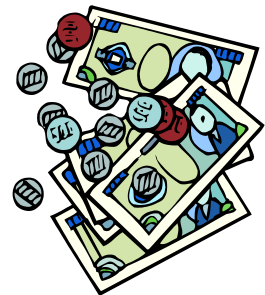
Appropriate Expenditures	Prohibited Expenditures
Scouting Trips (outside employee's normal work hours). Reimbursement request must be made through Travel Expense Reimbursement application. Maximum reimbursement for any meal is \$25 (itemized receipt required). Local Mileage must be used (no gas receipts reimbursed).	
Required school apparel that becomes the employees' personal property not to exceed a cost of \$75 per year in accordance with IRS guidelines.	

**NOTE:** Per CFD (Local), it shall be the Associate Superintendent for Campus Administration's decision to require a principal to reimburse the District for misuse of CAF funds. At a minimum, misuse shall be brought to the Associate's attention for purposes of counseling and evaluation. A report will be provided to the Associate on a monthly basis of questionable reimbursements.

Contact the District Bookkeeping Specialist or the Senior Financial Analyst for Campus Administration & HR with specific questions regarding CAF account spending.

### 1000 Series Accounts

This series of Campus Activity Funds are used to account for any funds collected at the school which will be remitted to the district office. Examples are state issued textbooks, transportation charges, district uniform rental and cleaning fees, instrument maintenance fees, fees for Saturday and Summer School and fees for Intersession and Evening High School.



## QUESTIONS REGARDING ACTIVITY FUNDS

Questions may be addressed to:

Dee Troy, Senior Financial Analyst-Campus Admin & HR	407-0413
Brenda Ketchum, District Bookkeeping Specialist	407-0416
Christi Brinkman, Accounting Specialist	407-0411



## ATTACHMENTS

Examples of how to complete the various forms are shown in the attachments. Attachments **A through I** are included on the following pages.





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

# CLASS RECEIPT RECORD

TRANS ID # \_\_\_\_\_

**Purpose:** Documentation for monies collected from individual students in the SAF organization. The SAF sponsor may choose to submit their own record if all requested information is provided. The Sponsor shall total, sign, and date the form. The money count box should be completed. The form is given to the bookkeeper along with funds to be deposited.

Account Number \_\_\_\_\_

Account Name \_\_\_\_\_

Funds Collected for the event of: \_\_\_\_\_

	NAME	DATE	PAYMENT	AMOUNT
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

	NAME	DATE	PAYMENT	AMOUNT
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				

**TOTAL** \$ \_\_\_\_\_

Sponsor Signature \_\_\_\_\_

Date \_\_\_\_\_

**Money Count (to be completed by sponsor)**

Checks		Quarters	
\$100s		Dimes	
\$50s		Nickels	
\$20s		Pennies	
\$10s		Other	
\$5s			
\$1s		Total	\$ _____

**Office Use Only:**

**Deposit Amount**

\$ _____
Trans # _____
Date _____

**REQUIRED FIELDS**



School: \_\_\_\_\_  
**CASH RECEIPTS VOUCHER**

TRANS ID # \_\_\_\_\_

**Purpose:** Documentation for monies collected where a Class Receipt Record is not feasible. Examples include items sold at a table, school store sales, pre-numbered tickets, etc. The Sponsor shall total, sign, and date the form. The money count box should be completed. The form is given to the bookkeeper along with funds to be deposited. Money collected from individual students in the SAF/CAF organization should be listed on a Class Receipt Record.

Account Number \_\_\_\_\_

Account Name \_\_\_\_\_

Funds Collected for the event of: \_\_\_\_\_

Item Sold		Number Sold		Price per Item		Total \$\$ Collected

**TOTAL**

\$ -

Sponsor Signature \_\_\_\_\_

Date \_\_\_\_\_

Money Count (to be completed by sponsor)			
Checks		Quarters	
\$100s		Dimes	
\$50s		Nickels	
\$20s		Pennies	
\$10s		Other	
\$5s			
\$1s		Total	\$ -

Office Use Only: Deposit Amount	
\$	
Trans #	Date

**REQUIRED FIELDS**

# RECEIPT

No 013100

DATE 9/29/2017

RECEIVED FROM John Miller

DOLLARS \$ 34.95

FOR LOST TEXTBOOK

Amount of Account			Paid Cash	
Amount Paid	<u>34</u>	<u>95</u>	Check <u>1127</u>	
Balance Due	<u>0</u>		Money Order	

THANK  
YOU

NORTH EAST ISD

BY \_\_\_\_\_

1244 (083378) - Hammond & Stephens • 1-800-228-9875



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

## SAF/CAF DISBURSEMENT APPROVAL FORM

For orders or reimbursable expenses greater than \$2,000

### Instructions:

Complete the form for all orders that aggregate \$2,000 or more.

Submit this form to the appropriate Principal or designee.

Keep a copy of the form in the SAF/CAF files. Remit the original to the bookkeeper.

Attach brochure or estimated information when possible.

When you receive your approval, order or purchase your goods/services.

Remit invoice/receipts for payment to the bookkeeper in a timely manner.

CSAF Account Number

CSAF Account Name

Sponsor Name

Goods to be purchased

Reason for purchase

Expected amount of purchase

How will funds be obtained to pay for these goods/services

Today's date

Expected date of order/purchase

Expected date of payment to vendor

Name of Company

Street Address of Company

City, State, & Zip Code

Telephone Number (preferably 800#)

Fax Number (preferably 800#)

Sponsor's Signature

Principal's (or designee) Signature

Date

# SAF/CAF Campus to Campus Funds Transfer Request



Campus Requesting:

Budget Manager Signature:

Amount:

Date:

Category:

Reason:

Campus Receiving:

Category:

Office Use Only:

Completed

Date:







# SAF Student Group Travel Expense Voucher

School: Roosevelt HS

SAF Account Number: 51920A

SAF Account Name: Dance Team

Travel Dates: 4/10-12/2000 Travel Destination: Orlando, Florida

Travel Purpose: Competition

This form shall be completed by the SAF account sponsor (after traveling with students) itemizing student and sponsor expenses funded from the SAF account. The completed form along with supporting documentation for expenses shall be presented to the bookkeeper within ten days after return.

When monies received are greater than actual expenditures, the difference must be re-deposited into the SAF account.

NEISD employees traveling without students but utilizing SAF funds should complete an Employee Travel Expense Voucher.

## Itemized Expenses

Number of students traveling:

25 (<sup>2</sup> sponsors)

Date	Lodging	Meals	Air Fare	Miles	@ .28 =	Other	Description (for other expenses)	Total
4/10			\$8,100				American Airlines	\$8,100
4/10	\$600.-						Holiday Inn	600
4/11	\$600.-						Holiday Inn	600
4/12	\$600.-						Holiday Inn	600
4/13			\$ -				Included above round trip	-
4/10-4/12		\$750					25 students; \$10 a day; 3 days	750

TOTAL TRAVEL EXPENSES

\$ 10,650.-

Payments to vendor or cash advanced for miscellaneous expenses:

Check #	Date	Paid to:	
2164	3/23/00	Corporate Travel	\$8100.-
2206	4/1/00	Holiday Inn	\$1800.-
2207	4/1/00	(sponsors)	\$750.-
			\$

TOTAL TRAVEL ADVANCE PAYMENTS

\$ 10,650.-

Difference (between expenses and advance payments)

Additional expense - amount to be reimbursed (sponsor name: \_\_\_\_\_)

\$ -

Amount to be re-deposited into SAF account

\$ -

Sponsor signature:

XXX

Date:

4/18/00



## TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency <b>North East Independent School District</b>	
Address (Street & number, P.O. Box or Route number) <b>8961 Tesoro Drive, Suite 317</b>	Phone (Area code and number) <b>210.407.0175</b>
City, State, ZIP code <b>San Antonio, TX 78217</b>	

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:

**School District - Non-Profit Educational Organization**

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 <i>David C. Bohannon</i>	Title Exec Dir of Procurement & eCommerce	Date

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.

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



School: \_\_\_\_\_  
**SALES ACCOUNTABILITY SHEET**  
SAF/CAF Accounts

**Purpose:** To compare monies deposited from the sales of items to the monies that should have been deposited.

SAF/CAF Account #	<input type="text"/>	Account Name	<input type="text"/>
Sponsor Name	<input type="text"/>		
Date(s) of Sale	<input type="text"/>	Items to be sold	<input type="text"/>
Supplier of Goods	<input type="text"/>	Sold to who?	<input type="text"/>
Sales Type: (circle one)	TAXABLE	NON-TAXABLE	
If taxable and if eligible, do you want to count this as a tax-free day?	YES	NO	NA
Total Sales Price for each individual item (including tax if applicable)	<input type="text"/>		
~~~~~			
Fundraiser?: (circle one)	YES	NO	(If no, you are selling to cover your costs)
Planned Use of Fundraiser Proceeds	<input type="text"/>		
~~~~~			

<input type="text"/>	<input type="text"/>
Administrator's Signature/Approval	Date

#####

**RECORD OF DEPOSITS:** Information for deposits should be obtained from actual deposits listed on the the SAF/CAF System.  
All deposits should have been supported by an acceptable Transmittal Form.

	DATE	AMOUNT		DATE	AMOUNT		DATE	AMOUNT		DATE	AMOUNT
1			6			11			16		
2			7			12			17		
3			8			13			18		
4			9			14			19		
5			10			15			20		

**TOTAL**

**RECONCILIATION:**

**For items sold on a pre-order basis: (e.g. - brochure sales, library book sales)**

Expected collections, per vendor's sales summary

Total deposited from above

Difference

\$ -
\$ -

**For items purchased prior to sale:**

Total number of alike items purchased

Less: Number of items returned for credit (if applicable)

Equals: Total number of items available for sale

Multiply by Sales price per item

Total that should have been deposited

Compare to: Total Deposited from above

Difference (between total that should have been deposited and total deposited)

0
\$ -
\$ -
\$ -

**Please explain any differences:**


Signature of person completing form	Date

# SAF/CAF TICKET SALES REPORT

(for use as backup for ticket sales for entry into dances, assemblies, theatre performances;  
or anything requiring a ticket for entry.

DATE OF EVENT \_\_\_\_\_ NAME OF EVENT \_\_\_\_\_

SAF/CAF ACCT. \_\_\_\_\_ TICKET PRICE Adult \_\_\_\_\_  
Student \_\_\_\_\_

Adult Ticket Ending Number \_\_\_\_\_  
Adult Ticket Beginning Number \_\_\_\_\_  
Total Adult Tickets Sold \_\_\_\_\_  
Multiply Ticket Price \_\_\_\_\_  
Total \_\_\_\_\_

Student Ticket Ending Number \_\_\_\_\_  
Student Ticket Beginning Number \_\_\_\_\_  
Total Student Tickets Sold \_\_\_\_\_  
Multiply Ticket Price \_\_\_\_\_  
Total \_\_\_\_\_

**GRAND TOTAL**

\_\_\_\_\_  
**Sponsor Signature**

\_\_\_\_\_  
**Date**

**Money Count (to be completed by sponsor)**

Checks		Quarters	
\$100s		Dimes	
\$50s		Nickels	
\$20s		Pennies	
\$10s		Other	
\$5s			
\$1s		Total	\$ -

**Office Use Only:**

Deposit Amount	Trans #	Date
\$		