



North East ISD



ACTIVITY FUND ACCOUNTING PROCEDURES

2020-21 School Year INFORMATION FOR SPONSORS

Welcome to the North East ISD 20-21 School Year. If you are watching this training, you may have been selected to be a Sponsor for a Campus or Student Activity Account, also known as CAF or SAF. This presentation will provide you with procedures for making deposits, fundraising and placing orders. For more in-depth information, please refer to the Sponsor Handbook.

INTRODUCTION to the Sponsor Handbook

Employees shall be subject to disciplinary action as deemed appropriate by the Superintendent or designee for a violation of this policy, depending on the severity of the violation. Such consequences may include, but are not limited to, verbal or written counseling, reprimands, suspension with or without pay, SBEC notification for certificate revocation and termination. The District may undertake appropriate investigations of any potential violation of this policy by any employee and may take action based upon the preponderance of the evidence revealed by such investigation. Employees who violate this policy may also be subject to potential civil and/or criminal violations of local, state, and federal law, depending on the conduct involved. Additionally, Sponsors may be required to reimburse funds that are lost or stolen while in their possession.

Read the slide.

INTRODUCTION to the Sponsor Handbook

The management of Activity Funds is addressed in the Board Policy CFD (Local) and Administrative Regulation CFD(R). Sponsors should become familiar with the policies and associated regulations.

The policies are located on the NEISD internet NEISD.net/About NEISD/Board of Trustees/Board Policies.

Following these procedures is required by CFD (Local).

The management of Activity Funds is addressed in the Board Policy CFD (Local) and Administrative Regulation CFD(R). Sponsors should become familiar with these policies and associated regulations, as you are required to follow these regulations. If at any time you need any assistance with these Policies and Regulations, please reach out to your Campus Bookkeeper or the Budget and Finance department. We are here to assist you at any time.

You can find the policies and regulation on the NEISD internet under NEISD.net/About NEISD/Board of Trustees/Board Policies.

Following these procedures is required by CFD (Local).

INTRODUCTION to the Sponsor Handbook

CFD Local Policy:

Fiduciary Responsibility

The Superintendent, principal, and sponsor, as applicable, shall be responsible for the proper administration of District and campus activity funds and student activity funds, including the depositing and withdrawing of such funds, in accordance with state law and local policy, District-approved accounting practices and procedures, and the *TEA Financial Accountability System Resource Guide*.

CFD Local Policy states:

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INTRODUCTION to the Sponsor Handbook

CFD Local Policy states:

Student Activity Funds

The Superintendent or designee shall ensure that student activity accounts are maintained to manage all class funds, organization funds, and any other funds collected from students for a school-related purpose. The principal or designee shall issue receipts for all funds prior to their deposit into the appropriate District account at the District depository on the same day if possible.

Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

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Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

INTRODUCTION to the Sponsor Handbook

CFD Local Policy states:

Use and Expenditure

Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The principal or designee shall approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

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INTRODUCTION to the Sponsor Handbook

CFD Local Policy:

District and Campus Activity Funds

The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

Approval

Approval from the immediate supervisor or designee shall be obtained prior to a disbursement being made to any employee, including the principal.

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District and Campus Activity Funds

The Superintendent shall establish regulations governing the expenditure of District and campus activity funds generated from vending machines, rentals, gate receipts, concessions, and other local sources of revenue over which the District has direct control. Funds generated from such sources shall be expended for the benefit of the District or its students and shall be related to the District's educational purpose.

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TYPES OF ACTIVITY FUNDS

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Campus Activity Funds (CAF)

- These funds belong to the campus and the District.
- The account numbers are in the 900 and 1000 series.
- The funds are treated just like Budget Funds; therefore, the money expended from these accounts must benefit the student body and must have a public purpose in the realm of education.
- SAF/CAF purchase orders **must** be done for purchases from CAF accounts for purchases over \$1500.00 for High Schools and \$500.00 for Elementary and Middle Schools.
- **State and District guidelines must be followed when expending monies from these accounts, including using the district approved bid vendors.**



Campus Activity Funds or CAF accounts, as they are referred to, are Campus Funds and are treated just like Budgeted Funds. Examples of this type of account would be the Campus Fund, Campus Fund 1st grade, Fine Arts. Typical deposits to this type of account would be monies from a Campus wide fundraiser, Textbooks, Parking, Counselors, Athletics, Coke commissions, etc. All purchase request must be on a completed SAF/CAF PO form, signed by the Principal and then given to the Campus Bookkeeper for processing. All purchases must be made from a District Approved Bid Vendor.

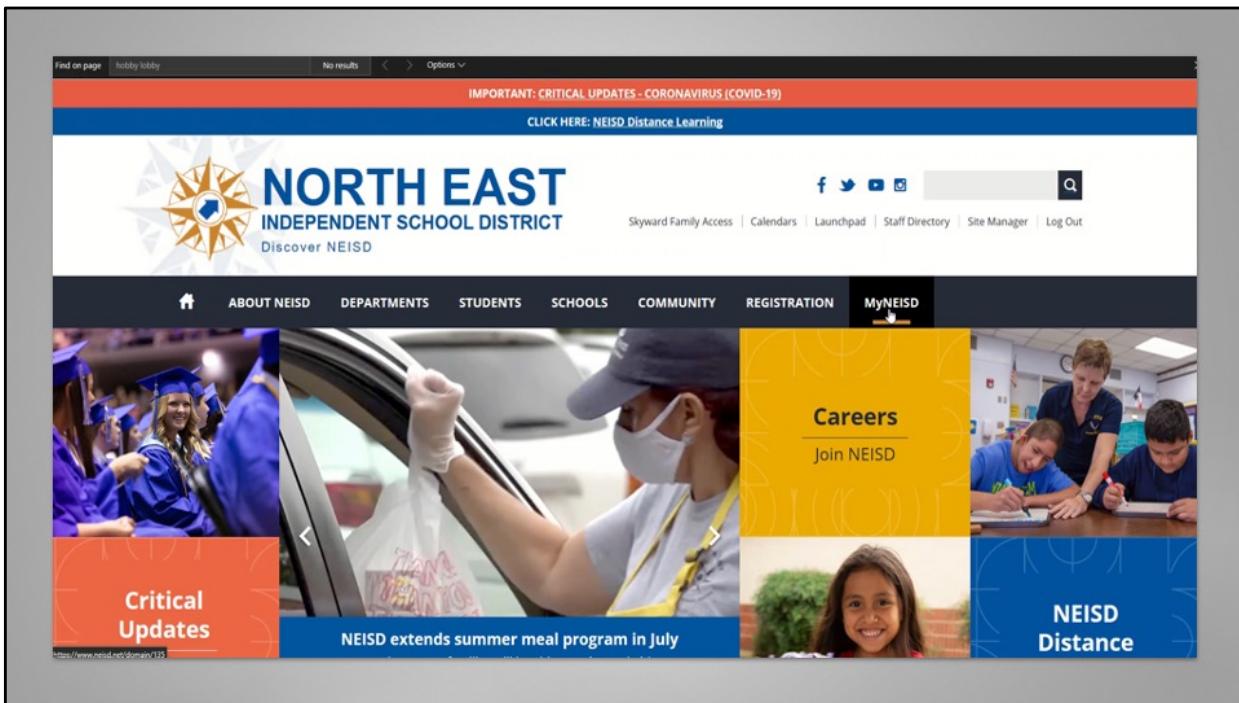
TYPES OF ACTIVITY FUNDS

Student Activity Funds (SAF)



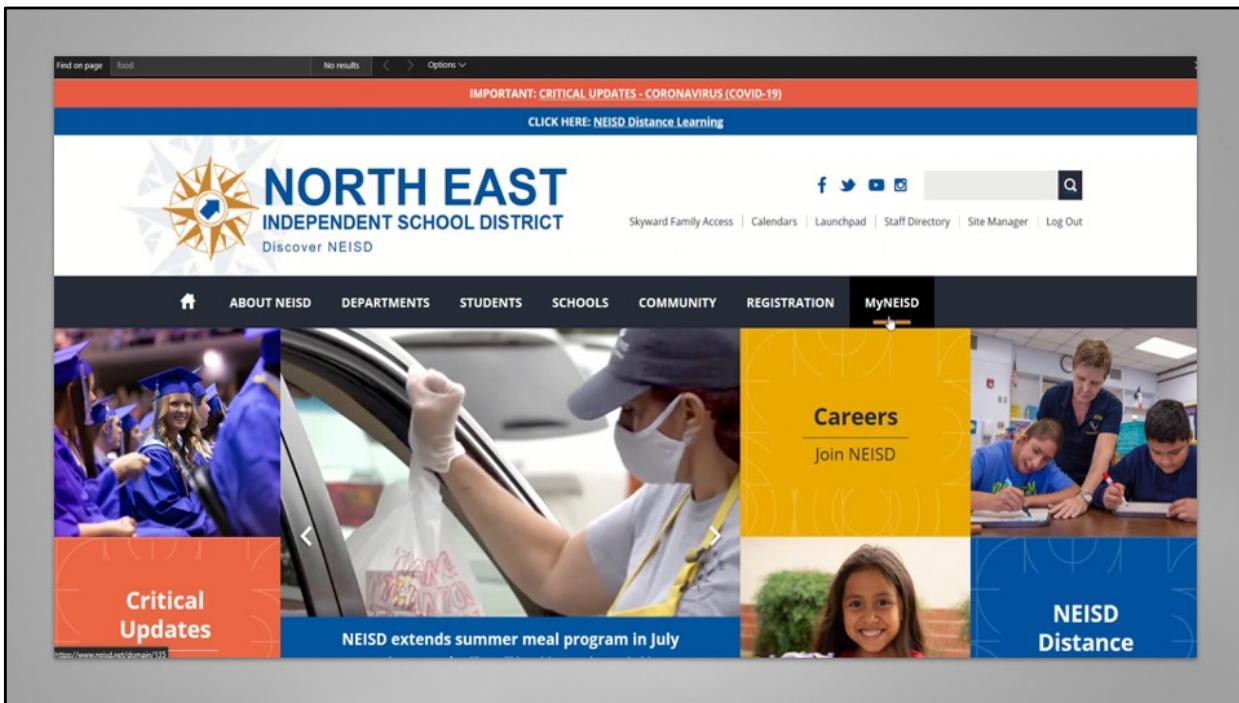
- These are funds in which the school holds in trust for the **student groups**.
- The account numbers are in the 400 through 800 series.
- The students in the SAF organization determine how the money is spent (**NOT the sponsor**) .
- Meeting minutes approving each expenditure will be attached to all requests and signed by the SAF Officers (**NO photocopies**).
- For SAF account purchases: a SAF/CAF PO must be completed for purchases over \$1500.00 for High Schools and \$500.00 for Elementary and Middle Schools.
- **State and District guidelines must be followed when expending monies from these accounts, including using the district approved bid vendors.**

Student Activity Funds or SAF Accounts as they are called, are funds which the district holds in trust for the student groups. Examples of this type of account would be, PALS, Chess Club, Faculty Fund, Student Council, NJHS, Band, Spirit Club, Debate, Yearbook. Students accounts will have officers and the Students determine how the money is spent, not the sponsor. Meeting minutes approving each expenditure will be attached to all requests and signed by the SAF Officer's prior to any purchase. No photocopies will be accepted. All purchase request must be on a completed SAF/CAF PO form attached to the signed student minutes, signed by the Principal and then given to the Campus Bookkeeper for processing. All purchases must be made from a District Approved Bid Vendor.



The District Bid Vendor List is located under the Procurement & e-Commerce web page. Make sure you are logged into your MyNEISD. Go to Departments, Purchasing & eCommerce, Scroll down and go to Purchasing – PO Code/Vendor List, then Click Here to view the PO/Vendor list.

This is a searchable PDF. On your keyboard, press Ctrl F and enter the Vendor Name you are searching for or the type of service or product you are looking for. Example of this would be, Whataburger. This will come up and show you what locations you may use. Another example would be Hobby Lobby. You can see they are a Bid Vendor, but are not EDGAR compliant, meaning you cannot use Federal Funds for purchases. If you don't know where you may purchase a product, you could search for example, food. This will bring up vendors who are on the bid list and are "allowable" vendors. By pressing enter after your search, if there are any other vendors under this list with your description, the search will filter through each one until it reaches the end. You may always check with your Campus Bookkeeper if you are unable to locate a vendor for assistance. The is a living breathing document and can change at anytime, so never print this.



All purchase request must be on a completed SAF/CAF PO form. If you are using a SAF account, you must attach the signed student minutes authorizing the purchase. This form will need to be signed by the Principal or Budget Manager and then given to the Campus Bookkeeper for processing. All purchases must be made from a District Approved Bid Vendor. You can find the fillable SAF/CAF PO form under the Procurement & e-Commerce web page. Go to Purchasing – CAF Purchases. Complete all of the information prior to providing this to your Principal or Budget Manager. This information includes, the Vendor where you are purchasing from, shipping address (must be shipped to the campus, not a home address), SAF/CAF Account you are using and product information, including cost of product. If you should need assistance completing this form, contact your Campus Bookkeeper or the Budget and Finance office for assistance.



CASH COLLECTION PROCEDURES

CASH COLLECTION PROCEDURES

- All monies collected **must be deposited** into the SAF/CAF account in a timely manner. Sponsor's will not accept checks which are Post Dated or over 30 days.
- Cash **must not** be held and used toward expenses.
- Payments to vendors must be made with a check issued by the Campus Bookkeeper. Employees will be reimbursed through the Employee Portal RFP system. **NO checks will be issued to employees!**
- In the event a sponsor cannot prepare the funds for deposit, the money will be counted by the sponsor, secured in a locked/sealed bank bag, and given to the Bookkeeper to store in the vault until the deposit can be prepared. (Locking preferred or plastic sealable bags which can be obtained from the Bookkeeper or Office Depot).



All monies collected must be given to the Campus Bookkeeper for deposit in a timely manner. A timely manner is defined as no more than the third day after the event has ended. Sponsor's will not accept checks which are Post Dated or dated over 30 days.

Cash **must not** be held and used toward expenses.

Payments to vendors must be made with a check issued by the Campus Bookkeeper. Employees will be reimbursed through the Employee Portal RFP system. **NO checks will be issued to employees!** Employees must submit all receipts (purchased from a Bid Vendor) with dates and amounts at the time of the request. Sales tax will not be reimbursed.

In the event a sponsor cannot prepare the funds for deposit, the money will be counted by the sponsor, secured in a locked/sealed bank bag, and given to the Bookkeeper to store in the vault until the deposit can be prepared. (Locking preferred or plastic sealable bags which can be obtained from the Bookkeeper or Office Depot).

CASH COLLECTION PROCEDURES



School:

CLASS RECEIPT RECORD



School:

CASH RECEIPTS VOUCHER

- When sponsors are collecting cash or checks, they must complete in its entirety, one of two available "Transmittal Forms," **Class Receipt Records** or **Cash Receipt Vouchers**. These documents are important, as they provide back-up documentation as to where funds originated.
- In addition to using the Class Receipt Record, account sponsors may elect to use a substitute form of their own making, such as a spreadsheet; as long as the information requested on the Class Receipt Record is included.
- If you have students who turn in cash, you must list the students just as you would a check. Do Not write "Cash" and the total amount received. (example: Jon Doe – Cash - \$10.00)

(example: Jon Doe – Check #101 - \$10.00)

As a sponsor, you must document all cash and checks received for the SAF or CAF account. If collecting funds from individuals for an item such as a band t-shirt, you would complete the Class Receipt Record. Here you would record the name of each individual you collected funds from and the amount collected. If you collected cash, you would note you collected cash and the amount. If you collected a check, you would note the check number and the amount of the check. You may use an Excel spreadsheet as long as you provide the same information as requested on the Class Receipt Record.

The Cash Receipts Voucher would be used for monies collected when students are collecting funds for items sold in a School Store, selling flowers for Valentines Day, etc.

These forms will be part of your back-up documentation for all funds collected and turned into your campus bookkeeper.

CLASS RECEIPT RECORDS

(The form is available on the intranet.)

Class Receipt Records 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, dues for faculty social accounts, etc.

Computer generated lists or handwritten ledger sheets as attachments are acceptable, provided all the information requested on the Class Receipt Record is furnished.



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Examples would be T-shirt sales, field trips, library/textbook fines, uniform payments, dance tickets/bids, brochure sales, dues for faculty social accounts, etc.

Computer generated lists or handwritten ledger sheets as attachments are acceptable, provided all the information requested on the Class Receipt Record is furnished.

All sections MUST be completed

1. School
 2. SAF/CAF Account Number
 3. SAF/CAF Account Name
 4. Funds Collected for the event of:
 5. Name, date check is written, payment type (cash or ck #), and amount
 6. Total of all items on list
 7. Signature and date
 8. Money Count – quantity not value
- Total must equal Total of list (6)

CLASS RECEIPT RECORD									
School: 1	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 bags and enter the totals. The money count box should be completed. This form is given to the bookkeeper along with funds to be deposited.								
Account Number: 2	Account Name: 3	Funds Collected for the event of:							
NAME	DATE	CHECK#	AMOUNT						
1									
2		5							
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
			TOTAL \$ 6						
Sponsor Printed Name: 7		Date: _____							
Sponsor Signature: 7									
Money Count (to be completed by sponsor)									
Bills	Qty	Amount	Coins	Qty	Amount	Checks	Qty	Amount	Total
\$1	\$0	\$ 0.01	\$0			\$	-		\$ -
\$5	\$0	\$ 0.05	\$0			\$	-		\$ -
\$10	\$0	\$ 0.10	\$0			\$	-		\$ -
\$20	\$0	\$ 0.20	\$0			\$	-		\$ -
\$50	\$0	\$ 0.50	\$0			\$	-		\$ -
\$100	\$0	\$ 1.00	\$0			\$	-		\$ -
Total Bills		\$0	Total Coins		\$	-	Total Checks		\$ -
REQUIRED FIELDS				Office Use Only:					

Class Receipt Record – All sections must be completed.

1. School (Madison)
2. SAF/CAF Account Number (461-901GEN)
3. SAF/CAF Account Name (Campus Fund)
4. Funds Collected for the event of: (UIL Band)
5. Name, date check is written, payment type (cash or ck #), and amount
6. Total of all items on list
7. Signature and date
8. Money Count – value not quantity

Total must equal Total of list (6)

CASH RECEIPT VOUCHER

(The form is available on the intranet.)

Cash Receipt Vouchers are used when collecting money for activities where it is not feasible or necessary to record each individual payee, only the number of each item sold.

Examples include:

- ✓ sales at a table (Candy, Flower sales for Valentines)
- ✓ book fairs
- ✓ school store sales.



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Examples include:

- sales at a table (Candy, Flower sales for Valentines)
- book fairs
- school store sales.

All sections MUST be completed

1. School
2. SAF/CAF Account Number (ex: 461-901GEN)
3. SAF/CAF Account Name (ex: Campus Fund)
4. Funds Collected for the event of:
5. Item Sold, Number Sold, Price per Item and Total \$\$ Collected
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School: 1		CASH RECEIPTS VOUCHER																																																																																		
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.																																																																																				
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Sponsor Signature: 7		Date																																																																																		
Money Count (to be completed by sponsor) <table border="1"> <thead> <tr> <th>Bills</th> <th>Qty</th> <th>Amount</th> <th>Coin</th> <th>Qty</th> <th>Amount</th> <th>Checks</th> <th>Qty</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>\$1</td> <td></td> <td>\$0</td> <td>\$0.01</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$2</td> <td></td> <td>\$0</td> <td>\$0.05</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$5</td> <td></td> <td>\$0</td> <td>\$0.10</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$10</td> <td></td> <td>\$0</td> <td>\$0.25</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$20</td> <td></td> <td>\$0</td> <td>\$0.50</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$50</td> <td></td> <td>\$0</td> <td>\$1.00</td> <td></td> <td>\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>\$100</td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Bills</td> <td></td> <td>\$0</td> <td></td> <td>Total Coins</td> <td>\$0.00</td> <td>Total Checks</td> <td>\$0.00</td> <td></td> </tr> </tbody> </table>				Bills	Qty	Amount	Coin	Qty	Amount	Checks	Qty	Total Amount	\$1		\$0	\$0.01		\$0.00				\$2		\$0	\$0.05		\$0.00				\$5		\$0	\$0.10		\$0.00				\$10		\$0	\$0.25		\$0.00				\$20		\$0	\$0.50		\$0.00				\$50		\$0	\$1.00		\$0.00				\$100		\$0							Total Bills		\$0		Total Coins	\$0.00	Total Checks	\$0.00	
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Cash Receipts Voucher

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CASH COLLECTION PROCEDURES

The sponsor/teacher counts the money to ensure the total agrees with the total collections per the Transmittal Form. Sponsors **must** complete the Money Count box on the form noting the breakdown of cash and coin by denomination.

Sponsors **must** ensure the 3 digit school org and account number are stamped in black in the upper middle section of all checks included in the deposit. If the check should be returned due to insufficient funds (NSF), it can be identified with the proper account. Example: 047 9791PE.



Cash Collection Procedures

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CASH COLLECTION PROCEDURES



Non-Sufficient Fund Checks (NSF)

- NEISD uses PayTek to collect returned checks. PayTek notifies the check writer requesting remittance of the amount owed plus a service fee of \$25 plus tax.
- A Journal Entry will be posted to deduct these funds from the SAF/CAF account balance.
- If funds are collected by PayTek, a Journal Entry will be posted to re-deposit these funds back to the SAF/CAF account.
- If funds are not collected and the student has outstanding NSF checks, keep track of those students and the amount owed to the District. (Deduct amount owed from any personal profit amount).
- Sponsors or front office personnel **Will Not** accept funds to pay for NSF checks. All funds must be paid directly to Paytek.
- Sponsors are not allowed to waive payment of NSF's or the fees associated with the NSF.
- **Do not accept checks from individuals with outstanding NSF checks.**

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Sponsors are not allowed to waive payment of NSF's or the fees associated with the NSF.

Do not accept checks from individuals with outstanding NSF checks.

CASH COLLECTION “BEST PRACTICES”



Accept temporary checks – name, address and check number must be printed on check.

Accept checks over 30 days old or post-dated checks.

Accept checks from individuals with outstanding NSFs.
(Accept only cash or money order).

Do Not Accept temporary checks – name, address and check number must be printed on check.

Do Not Accept Accept checks over 30 days old or post-dated checks.

Do Not Accept Accept checks from individuals with outstanding NSFs. (Accept only cash or money order).



THINGS TO REMEMBER

- Money **will not** be kept in classrooms unless there is a safe.
- Sponsors will be required to reimburse funds which are lost or stolen while in their possession.
- Sponsors will be held accountable for timely deposits.
- Deposits **MUST** be completed and given to Campus Bookkeeper for deposit to the bank within 3 days after the event has ended.
- Unprepared deposits should be in a locked/sealed in a bank bag (provided by the bookkeeper), **logged** in by the bookkeeper, signed and dated by the sponsor, and placed in the vault or safe until funds can be processed, entered into the SAF/CAF system and sent to the bank.
- **ALL MONIES MUST BE DEPOSITED PRIOR TO LEAVING ON ANY DISTRICT HOLIDAY BREAK!!** This includes Thanksgiving, Christmas and Spring Break. **NO EXCEPTIONS!**

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PAYMENTS FROM ACTIVITY FUNDS

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BOOKKEEPER WILL INPUT ALL CHECK REQUESTS

- A SAF/CAF check request form **must** be filled out completely, attached to the supporting documentation, and given to the Bookkeeper.
- The Bookkeeper cannot disburse funds without proper supporting documentation. Acceptable documentation is a vendors' **original detailed** invoice (which includes an invoice number and date) and/or sales receipts, along with cash register tapes or packing slip.
- **Statements, Emails, and Sales Orders** are examples of **Not Acceptable** forms of documentation for disbursement of funds.
- **All SAF accounts must have Officers**. A signed copy of the secretary's minutes authorizing the expenditures must be attached to the check request.
- **Checks will NOT be issued for Prepayment**. An order must be physically shipped to and received by the campus before funds can be disbursed.

Request for Payments from Activity Funds will be completed by the Campus Bookkeeper

- A SAF/CAF check request form **must** be filled out completely, attached to the supporting documentation, and given to the Bookkeeper.
- The Bookkeeper cannot disburse funds without proper supporting documentation. Acceptable documentation is a vendors' **original detailed** invoice (which includes an invoice number and date) and/or sales receipts, along with cash register tapes or packing slip.
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PAYMENTS FROM ACTIVITY FUNDS

BOOKKEEPER WILL INPUT ALL CHECK REQUESTS

- **ALL payments to an employee of NEISD** must be submitted for reimbursement through the Employee Portal RFP System. No checks will be issued to a NEISD Employee.
- Employee reimbursements are paid each Friday. This Must be in the RFP system (with all supporting documentation) no later than Noon each Wednesday for approval in order for the employee to receive payment on Friday.
- Student Groups giving donations **MUST** be donating to a 501(c)(3) organization. No donation can be made to an individual.
- CAF accounts can not make donations or scholarships to any organization or individual

- **ALL payments to an employee of NEISD** must be submitted for reimbursement through the Employee Portal RFP System. No checks will be issued to a NEISD Employee.
- Employee reimbursements are paid each Friday. This Must be in the RFP system (with all supporting documentation) no later than Noon each Wednesday for approval in order for the employee to receive payment on Friday.
- Student Groups giving donations **MUST** be donating to a 501(c)(3) organization. No donation can be made to an individual.
- CAF accounts can not make donations or scholarships to any organization or individual

PAYMENTS FROM ACTIVITY FUNDS

Turn into the bookkeeper

- ✓ copy any laser receipts (which may fade). Turn in the original and the copy as support;
- ✓ tape numerous receipts on a piece of paper;
- ✓ circle the total of each receipt; and
- ✓ prepare a calculator tape showing the individual amounts and verify that it equals the amount requested for reimbursement.
- ✓ Review copied receipts and support documents for legibility.



ALL REQUESTS FROM THE ACTIVITY FUNDS IN EXCESS OF \$2,000 MUST INCLUDE A COMPLETED **DISBURSEMENT APPROVAL FORM, SIGNED AND DATED** PRIOR TO THE OBLIGATION OF THE FUNDS, UNLESS A SAF/CAF PURCHASE ORDER IS USED.

(The form is available on the intranet.)

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- ✓ tape numerous receipts on a piece of paper;
- ✓ circle the total of each receipt; and
- ✓ prepare a calculator tape showing the individual amounts and verify that it equals the amount requested for reimbursement. (Less Sales Tax. The district does not reimburse Sales Tax).
- ✓ Review copied receipts and support documents for legibility.

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(The form is available on the intranet.)

PAYMENTS FROM ACTIVITY FUNDS 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 in the accounting system.
- ▶ Payments for contracted services must be reported by NEISD to the IRS annually. Expenditures classified as "Contracted Services" – Reportable to the IRS 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.

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PAYMENTS FROM ACTIVITY FUNDS **CONTRACTED SERVICES**

Continued – Contracted Services

- ▶ 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.

Travel for individuals performing a service must be included in their fee and treated as a contracted service. This includes their lodging, transportation, meals and any miscellaneous cost associated with their travel.

PAYMENTS FROM ACTIVITY FUNDS

3rd PARTY REIMBURSEMENTS

- All CAF expenditures are 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.

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PAYMENTS FROM ACTIVITY FUNDS **STAFF APPRECIATION BY STUDENT GROUPS**

Student groups may use their funds to hold “staff” or “coach/sponsor” appreciation events solely under the following conditions:

- ❖ The decision to hold any appreciation event must come directly from the students and cannot be mandated by campus administration or other personnel. Student minutes must be provided along with Officer signatures. No Photocopies!
- ❖ Documentation must reflect the student approval and reason.
- ❖ Per-person food costs for meals **must not exceed** \$10 per person for breakfast or \$16 for lunch.
- ❖ Gifts must be less than \$25 per person.
- ❖ No cash, cash-equivalents, or gift cards allowed.
- ❖ Purchases must be made from an approved vendor.
- ❖ Only two events allowed per student group per year if done for groups (e.g., custodians, teachers, all athletic coaches.) No more than one per month if done for individuals (e.g., teacher of the month, specific team coaches/sponsors.)

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P-CARD

P-CARD USE

- You can use the Campus American Express P-Card for purchases.
- The P-Card can be used for purchases on Amazon. Check with your campus bookkeeper to ensure this has been set up for your campus.
- The card can ONLY be used at PSL 21 vendors.
- All policies for the use & documentation of P-Cards transaction do apply.
- P-Cards MUST be returned to the Campus Bookkeeper within 24 hours of checkout.

- **P-Cards cannot be checked out over a weekend or district holidays.**

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- **P-Cards cannot be checked out over a weekend or district holidays.**

REQUEST TO USE PURCHASING CARD		
Request must be submitted & approved by your Budget Manager PRIOR to checking out the PCard.		
Name: _____ Date: _____ <small>(Indicate checking out the PCard)</small>		
Budget Account Code: 199- _____ CAF Account Code: 461 _____		
List items to be purchased (approximate): _____		
For the Purpose of: _____		
Cost (approximate): \$ _____		
Place an X next to the vendor of purchase:		
Barnes & Noble Hobby Lobby Lakeshore Learning The Right Supplies Sam's Club (ONLINE: HEB at Judson and 2330 Marshall Rd.)	Target Home Depot Lowe's TeacherPayTeacher Costco (ONLY: 1135 In Selma) Budget Only (VISA Card Only)	HFB Jo Ann Fabrics JW Pepper (RC)
Amount Requested: \$ _____ One Time Purchase: _____ For the school year of: _____		
Use of the PCard is not intended to avoid or bypass the Board Policy's appropriate purchasing or payment procedures. If items can be obtained thru approved catalog vendors, standard purchase order regulations must be submitted before using the PCard, except office supplies, some craft items, etc. When using this PCard, all district guidelines must be followed, including but not limited to, exemption from sales tax. Individuals will be responsible to reimburse the district for any tax paid should the reimbursement of tax fail. Only Coca Cola products (including ONLY Diet Coke brand water) can be purchased up to 10 cases. Cover letter must be ordered via a standard purchase order thru the Coca Cola Company. <ul style="list-style-type: none"> • PCards have a declining balance. Be aware of the current balance and DO NOT let it go zero! Balances can be reset if needed. • There is a spending limit per transaction and you are strictly prohibited from doing multiple transactions to bypass the limit. • Purchases & receipts must be submitted within 30 days after purchase if feasible, but no later than 4:00 p.m. the following business day. We do not accept purchases made on Saturday. • DO NOT PAY SALES TAX! Make sure you take a copy of the district's Texas Sales and Use Tax Exemption Certificate with you to each store. This is found on the intranet under the Information Tab, Under Forms. 		
Budget Manager Signature: _____ Date: _____		
See the next page for stores the PCard can be used, as well as, specific instructions for each store.		

The PCard can be used at the following San Antonio stores ONLY!

Always take a copy of the district's Texas Sales and Use Tax Exemption Certificate with you to each store.
 Note: At the bottom for the certificate states there is no actual "tax-exempt" number, however, if a store must enter a number in their register you can give them the zip code, your employee ID, telephone number, etc.
 Any issues with tax exemption call the Purchasing Card Administrator, 407-0400.

REMINDFERS

- ALWAYS use 78217 as the zip code
- If you inadvertently pay tax, you must return to the store to get a credit back on the card. You CANNOT get cash refund or a store credit/gift card, nor can you reimburse the district. You MUST get the credit applied to the PCard.
- If you lose your receipt, try to obtain a receipt from the vendor. If unable to, type up a memo stating why there is no receipt. Should you lose the receipt again, you will be responsible for the charges incurred. You may also lose your PCard permissions.

COSTCO

VISA CARD USE ONLY (IH 35 N Selma, Texas): BUDGET ONLY, CAF FUNDS ARE NOT ALLOWED

You must have a campus/department membership to purchase items tax exempt.

HEB (San Antonio Locations ONLY)

Notify the cashier of your tax exempt status before items are charged. You may have to fill out the HEB tax form or you may be asked to give the district zip code (78217).

HOBBY LOBBY (San Antonio Locations ONLY)

You may need to go to the customer service desk to get a tax-exempt card UNLESS your campus has one.

HOMF DEPOT (San Antonio Locations ONLY)

You may need to go to the customer service desk for tax exemption instructions.

TARGET (San Antonio Locations ONLY)

You may need to go to the customer service desk for tax exemption instructions.

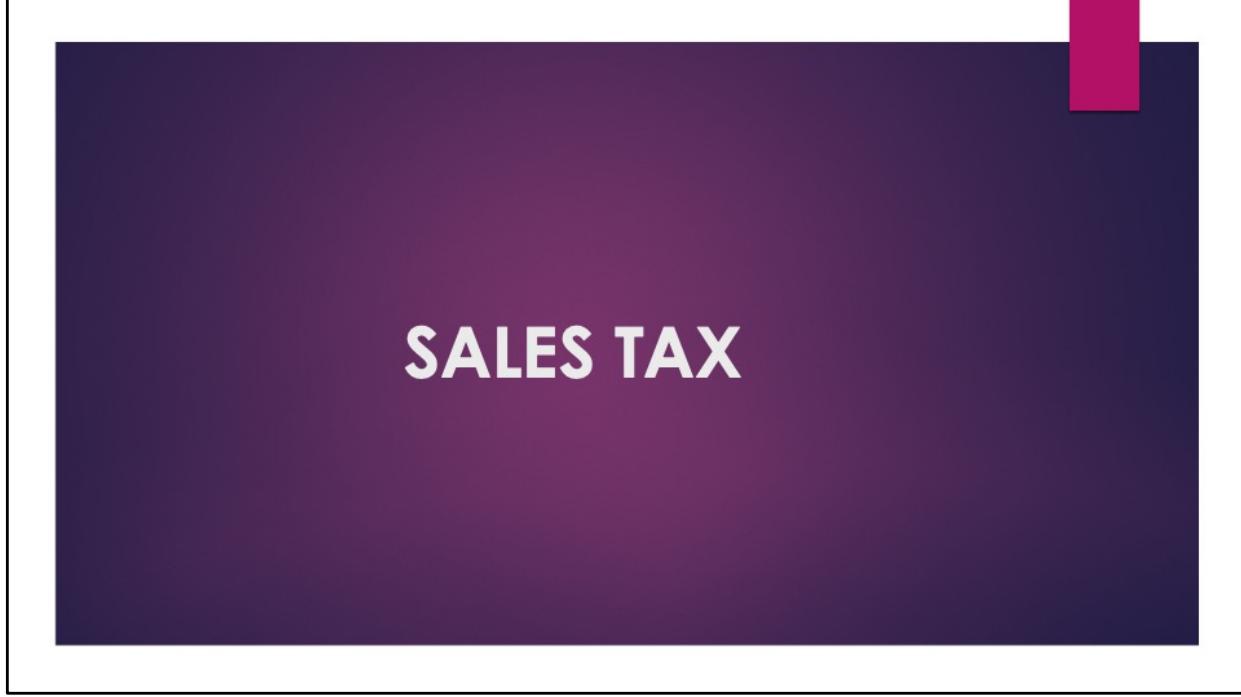
SAM'S (ONLY: IH35 at Judson and 2330 Marshall Rd.)

You must use the campus/department SAM'S Membership. If you do not have a SAM'S Membership, please notify the PCard Administrator at 407-0400. PCard Administrator will arrange an appoint with a SAM'S representative to obtain a membership card.

JO-ANN FABRICS (ONLY: 25 NE Loop 410 & 11655 Bandera Rd.)

You may need to go to the customer service desk for tax exemption instructions.

This form should be completed anytime the P-Card is checked out through the Campus Bookkeeper. This form lets the Principal and the Bookkeeper know what is being purchased and the account the charges will need to be charged to. This form also lets you know as the Sponsor where the card may be used and reminders of what is needed when you arrive at the store to what you need to turn in to the Campus Bookkeeper.



SALES TAX



TAX-FREE PURCHASES

- Most items purchased for the school's use are exempt from sales tax. A Texas Sales and Use Tax Exemption Certificate must be 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 the item or service.
- Sales tax on meals for athletic teams, bands, etc. is exempt **only** if the school contracts for the meal and the meal is paid for by the school.
- Individual members are not eligible under IRS regulations for a tax exemption from meals they purchase. Reimbursement is available for taxes paid on prepared food.

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- Individual members are not eligible under IRS regulations for a tax exemption from meals they purchase. Reimbursement is available for taxes paid on prepared food.

TAX-FREE PURCHASES

- School districts are exempt from the state portion of hotel tax. A Texas Hotel Occupancy Tax Exemption Certificate (which can be found under Departments-Procurement-Travel-Hotel Accommodations 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.
- Groups are required to use the district car rental vendors when renting vehicles.
- Please note.... property damage coverage insurance (collision / comprehensive) should be purchased when renting vehicles.



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- Groups are required to use the district car rental vendors when renting vehicles.
- Please note.... property damage coverage insurance (collision / comprehensive) should be purchased when renting vehicles.

TAX-FREE DAYS

The school district, the school, and each bona-fide student activity fund account are permitted TWO tax-free sales days per CALENDAR year.

Any student group which is recognized by the school and is organized by **electing officers, 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 sales days.

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 the cheerleader team does not.

The French Club qualifies, but the French classes do not.

The Senior Class qualifies, but not a class which has seniors in it.

Sales must take place 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.



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The Senior Class qualifies, but not a class which has seniors in it.

Sales must take place 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.

TAX-EXEMPT SALES

When items or services are sold, the sales are reported monthly to the State. There are tax-exempt and taxable 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



These items are examples of what is exempt from sales tax.

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- Magazine subscriptions greater than six months
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TAXABLE SALES

- Sales tax must be collected on items purchased by the school and resold to individuals, as this becomes their personal property.
- Sales tax will be deducted from the deposit amount based on the description provided to the bookkeeper when the funds and documentation are turned in.

+ TAX

Agenda Books
Agricultural Sales
Art Supplies
Artistic (CD's, Tapes, Videos, Digital Downloads)
Athletic Equipment and Uniforms
Auction Items Sold
Automotive Parts and Supplies
Book Covers
Books (when we are the seller)
Brochure Items (Catalog Sales)

Taxable Sales Examples:

Calculators
Calendars
Copier and Printing Fees
Cups
Decals
Directories
Flowers
Musical Recorders
PE (Uniforms, Supplies)
Reeds

Rentals (Equipment of any kind)
Rentals (Uniforms of any kind)
Spirit Items
Tangible Personal Property Merchandise
Yard Signs
Yearbooks

+ TAX

Sales Tax must be collected on items purchased by the school and resold to individuals, as this becomes their personal property. Sales tax will be deducted from the deposited amount based on the description provided to the bookkeeper when the funds and documentation are turned in.



FUNDRAISING

FUNDRAISING / SALES ACTIVITIES

- **Fund raising events are required to be pre-approved** with the appropriate campus administrator in accordance with campus policy.
- Before commencement of a sales event, the top section of a **Sales Accountability Sheet** (or another form provided by the school) shall be completed. Of particular importance are the signatures of the administrator, whether or not the sale is taxable, and the selling price of the item (pricing to cover the cost of product + profit + tax). This 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. Any 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 and 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**.
- Accurate and diligent bookkeeping is necessary for student profit amounts earned by individual student's fundraising sales.

Fund Raising events must be pre-approved by the appropriate campus administrator in accordance with campus policy. Before the commencement of a fund-raising event, the top section of a Sales Accountability Sheet must be completed and signed by the campus administrator.

When selling tickets for the entrance to an event, the tickets must be numbered to account for the sales. The sale of these tickets is then tracked using the Ticket Sales Accountability Sheet.

Accurate and diligent bookkeeping is necessary to ensure profits earned by individual student's fundraising sales.

FUNDRAISING / SALES ACTIVITIES

Sales Accountability Sheet Example

	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 # Sponsor Name: Date(s) of Sale: Subsidized Goods: Sales Type: (circle one)	<input type="text"/>	Account Name Items to be sold Sold to who? 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 Planned Use of Fundraiser Proceeds		<small>(If no, you are selling to cover your costs)</small>					
Administrator's Signature/Approval		Date					
RECORD OF DEPOSITS:		<small>Information for deposits should be obtained from actual deposits listed on the SAF/CAF System. All deposits should have been supplied by an acceptable Transmitter Form.</small>					
DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT	DATE	AMOUNT
1	6	11	16	21	26	1	-
2	7	12	17	22	27	2	-
3	8	13	18	23	28	3	-
4	9	14	19	24	29	4	-
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 sales 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: Total Deposited from above Difference: (between total that should have been deposited and total deposited)							
Please explain any differences:							
Signature of person completing form				Date			

The Sales Accountability Sheet must be completed and signed by the Sponsor who completed the form.

**FUNDRAISING / SALES
ACTIVITIES**

**Ticket Sales
Accountability
Sheet
Example**

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	Total	\$ -
\$1s		
Office Use Only:		
Deposit Amount	Trans #	Date
\$		

The Ticket Sales Accountability Sheet must be completed and signed by the Sponsor who completed the form.

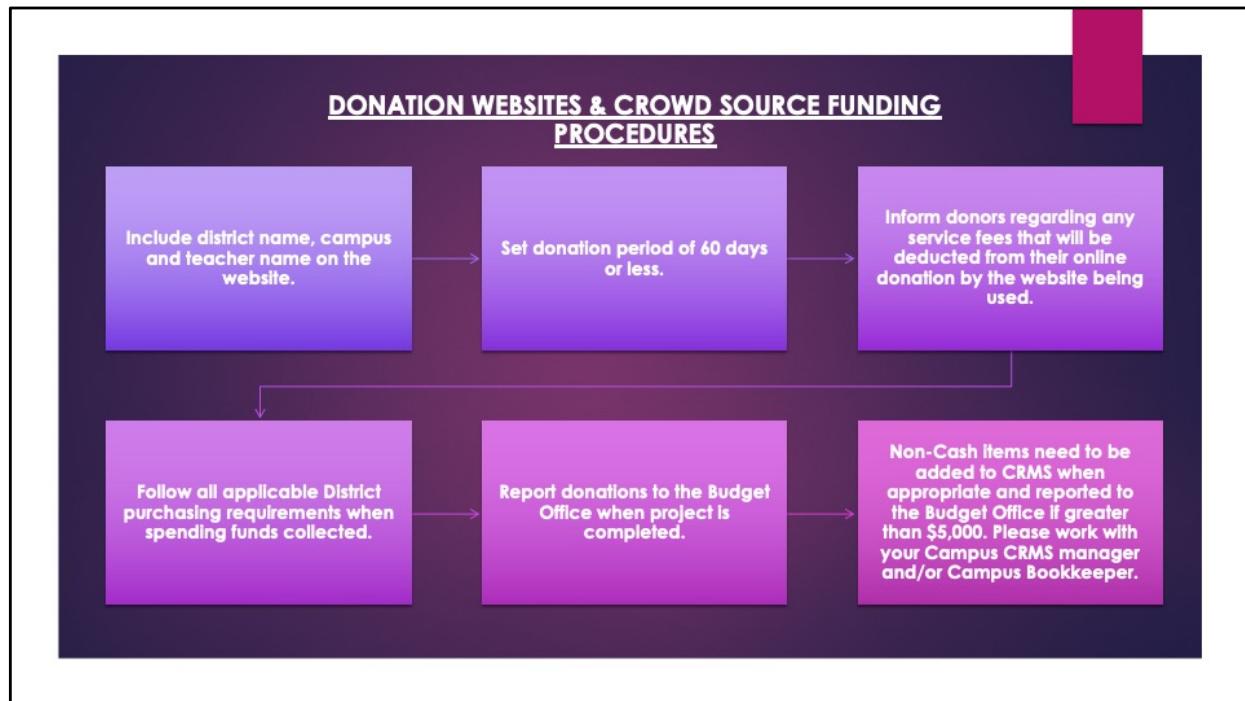


DONATION WEBSITES & CROWD SOURCE FUNDING

DONATION WEBSITES & CROWD SOURCE FUNDING

- ▶ These Guidelines can be found under the Board of Trustees – NEISD Administrative Regulations – [CDIB Donation Websites & Crowd Source Funding](#).
- ▶ These guidelines apply to Crowd Source funding for classroom teachers and student activity clubs and organizations. All donated funds and donated property shall become property of the District or held in trust for District students. Websites by the District shall not be established for the personal benefit of a staff member or student.
- ▶ Donation requests must be submitted and approved by the campus principal (on the Donation Website Request Form) before being posted to a website. All requests for technology items must be approved by the technology department before principal approval is made. The campus principal is responsible for reviewing the website for appropriateness, ensuring the donation requests meet the goals and objectives as it relates to the campus improvement plan and overseeing the website donation solicitation to ensure compliance with the following requirements:

Donation Websites and Crowd Source Funds are a source of fundraising for SAF accounts. The guidelines for this type of funding can be found under the Board of Trustees – NEISD Administrative Regulations – CDIB Donation Websites & Crowd Source Funding. All donated funds and donated property shall become the property of the District or held in trust for District students. The websites shall not be established by the District for the personal benefit of a staff member or student. All donation requests must be submitted and approved by the campus principal before being posted to a website. All requests for technology items must be approved by the technology department before principal approval is made. The campus principal is responsible for reviewing the website for appropriateness, ensuring the donation requests meet the goals and objectives as it relates to the campus improvement plan and overseeing the website donation solicitation to ensure compliance with the following requirements:



The website must include the district name, campus and teacher name. You must set a donation period of 60 days or less. You must inform donors of any service fees that will be deducted from their online donation by the website being used. You must follow all applicable District purchasing requirements when spending funds collected. You must report donations to the Budget Office when the project is completed. Any Non-Cash items need to be added to CRMS when appropriate and reported to the Budget Office if greater than \$5,000. Please ensure you work with your Campus CRMS manager and/or your Campus Bookkeeper.

DONATION WEBSITES & CROWD SOURCE FUNDING APPROVAL PROCEDURES

- 1) Principals must approve all project requests prior to posting (Donation Website Request Form)
- 2) Technology purchases must be approved by Technology Services
- 3) Principals must give written approval if donated items are transferred between campuses



You must complete a Donation Website Request Form & Agreement and present this to your principal to sign and approve prior to posting to a website. This form is located under Budgets & Financial Analysis – Procedures & Resources – Process Donation. If you are planning on purchasing Technology products with these funds, you must first get the approval from Technology Services. Once the products are purchased, they belong to the campus. If you transfer campuses and want to take these products with you, you must get the written approval from the Principal.

DONATION WEBSITES & CROWD SOURCE FUNDING **DON'T DO THESE THINGS**

- 1) Use photos of students**
- 2) Withdraw funds into personal bank accounts**
- 3) Mail donated items home**
- 4) Seek funding for personal or political reasons**
- 5) Seek funding for charities or non-District related third parties**
- 6) Make defamatory statements**
- 7) Endorse products**
- 8) Pressure parents for donations**



When creating the website, do not do the following:

Do not use photos of students

Do not withdraw funds into a personal bank account

Do not mail donated items to a home address, it must be sent to the campus

Do not seek funding for personal or political reasons

Do not seek funding for charities or no-District related third parties

Do not make defamatory statements

Do not endorse products

Do not pressure parents for donations

DONATION WEBSITES & CROWD SOURCE FUNDING

APPROVED WEBSITES

- donorschoose.org
- pledgecents.com
- Snap-raise.com
- Read-a-thon.com
- Wefund4you.com
- gaflashfund.com



- ❖ Additional websites may be added upon approval by Executive Staff
- ❖ Just because a vendor is approved for fundraising doesn't mean that they are approved for crowd-sourcing

You may only use approved websites for crowd sourcing. At this time, the only websites approved are donorschoose.org, pledgecents.com, snap-raise.com, read-a-thon.com, wefund4you.com, and goflashfund.com. Any additional websites may be added once approved by Executive Staff. Please keep in mind, just because a vendor is approved for fundraising, doesn't mean they are approved for crowd-sourcing.



FINANCIAL ETHICS CAA(LOCAL)



FINANCIAL ETHICS Board Policy CAA (LOCAL)

- ❑ "All trustees, employees, vendors contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources"
- ❑ "The District prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the District.
- ❑ Fraud shall include but not be limited to:
 - Forgery or unauthorized alteration of any document or account belonging to the district.
 - Forgery or unauthorized alteration of a check, bank draft, or any other financial document.

FINANCIAL ETHICS

Board Policy CAA (LOCAL)

- ❑ Fraud shall include but not be limited to (con't):
 - Misappropriation of funds, securities, supplies, or other District assets, including employee time.
 - Improperly handling of money or reporting of District financial transactions.
 - Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District
 - Failure to provide financial records required by federal, state, or local entities.
 - Failure to disclose conflict of interest as required by law or District policy.



FINANCIAL ETHICS **Board Policy CAA (LOCAL)**

Each employee who supervises or prepares District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.



FINANCIAL ETHICS Board Policy CAA (LOCAL)

Fraud Detection:

- If you suspect fraud, waste, or abuse contact:
 - Your bookkeeper,
 - Your principal, or
 - Internal Audit
- Fraud hotline link: <http://www2.neisd.net/ts/commresponse/internalaudit3.cfm>
 - NEISD – Departments – Internal Audit
 - *You may remain anonymous by not disclosing your name, or you can ask that your identity be kept confidential. If you remain anonymous it may be more difficult to investigate your complaint. If you ask that your identity be kept confidential, Internal Audit will protect your identity and disclose it only to the auditors or investigators assigned to review the complaint.





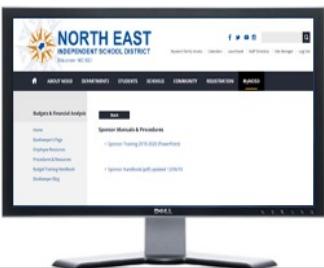
Thank you for volunteering your time to your campus/student organization. Wishing you a safe and wonderful school year!

ACTIVITY FUND ACCOUNTING PROCEDURES

Information for Sponsors

For additional, detailed information, please refer to the Activity Fund Sponsor Handbook.

This is located on the NEISD intranet under **Budgets & Financial Analysis Web Page**



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Procedures & Resources

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Sponsor Manuals & Procedures

For additional information, please refer to the Activity Fund Sponsor Handbook. This is located under Budgets & Financial Analysis Web Page – Procedures & Resources – Sponsor Manuals & Procedures.