

North East

San Antonio, TX



SAF/CAF ACCOUNTING PROCEDURES MANUAL for Bookkeepers



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I Introduction to Activity Funds

I.1 Definition and Purpose

Student Activity Funds have been defined as funds consisting of resources received and held by the school, as trustee, to be expended and invested in accordance with conditions of the trust. Specifically, they are funds accumulated from the collection of student fees and various school-approved money raising activities. **Campus** Activity funds are used to promote the general welfare of the school and the educational development and morale of all students.

The NEISD Campus & Student Activity Fund Accounting Procedures Manual has been developed to ensure (1) Generally accepted accounting principles are followed; (2) sound internal controls are in place to provide protection of activity funds; and (3) that procedures governing Campus Activity (CAF) **and** Student Activity (SAF) accounts have been disseminated to those personnel with responsibility for the funds.

The procedures set forth in the SAF/CAF manual provide both administrative and accounting controls to safeguard assets and ensure reliability of the financial records. By adhering to these internal controls, persons responsible for SAF/CAFs can help prevent the misappropriation of funds, violations of Federal, State and District regulations, and acts of fraud or negligence.

All policies that apply to the administration of District Funds apply to the administration of Activity Funds.

I.2 Account Structure

There are two types of Activity Funds: Student Funds (SAF) and Campus Funds (CAF). Student Funds are those included in account series 400 through 899. These student funds do not belong to the District, and are separate from the school district's budget. These are student funds held in trust by the district. SAF accounts should have Officers, therefore authorization for expenditures should have the Secretary's minutes attached to the check request. The cumulative balance of all schools' Student Funds are included in the "Combining Balance Sheet- All Fund Types" in the District's Comprehensive Annual Financial Report.

Campus Activity Funds are accounts within the 900 series and must follow the same regulations as budgeted funds. According to Texas Education Agency Financial Accountability System Resource Guide, any profits or proceeds realized by the school from student activities that are to be used for general operations of the school are local revenue, to be included in the District's Campus Fund. Revenues and expenditures from all 900 series accounts are included in the District's "Combined Statement of Revenues, Expenditures, and

Changes in Fund Balances" in the District's Comprehensive Annual Financial Report.

A Student Activity Fund/Campus Activity Fund (SAF/CAF) account consists of a fund number and fund name. The numbers and names are the same for all schools, although not all schools may have the same funds in use. The Activity Fund Accounting Technician must be contacted before setting up any new accounts at the school in order to maintain uniformity in definition of accounts. A Chart of Accounts listing is included as Appendix A-1.

Student Activity Funds

The 400 series of account codes is set aside for school publications and projects. These accounts are non-restricted; balances (debit or credit) can be cleared into the Campus Fund once the project is completed.

The 500 series is used for co-curricular activities. Accounts may be established for individual course offerings. **Sizable fund balances at year-end in these accounts are discouraged.**

The 600 series consists of accounts for student clubs and organizations. These balances are restricted and cannot be used for any purpose other than that specified by the clubs or organizations. These clubs and organizations generally have elected officers.

The 700 series is reserved for class funds. These are designed by year so that the fund will carry forward to the year of graduation. Any balance from the prior year's senior class account must be closed into the Campus Fund.

The 800 series of accounts is for restricted purpose funds. These balances cannot be used for any reason other than the designated purpose. Accounts generally include faculty funds and grant funds.

Campus Activity Funds

The 900 series of accounts, referred to as Campus Activity Funds, are composed of various non-tax generated local monies coming into the school or raised at the campus level from various sources, such as campus vending machines, assemblies, pictures, donations and school wide sales. Accounts include school office and department accounts. As Campus Funds, they are public funds according to Texas Education Agency, and are subject to constitutional and statutory controls. Additionally, these Campus Funds are subject to all District Regulations.

The 1000 series of accounts is used for money retained to be paid to the district office at a pre-determined settlement date and should have a zero balance at the end of the school year.

I.3 Responsibility for Activity Funds

The school principal has ultimate responsibility for the proper collection, disbursement, and control of all school activity monies relative to the funds in his/her trust. This responsibility includes providing for the safekeeping of monies in the school, the proper accounting and administration of the same, and disbursing monies for purposes within the guidelines set forth in this manual.

The Bookkeeper shall be aware of all policies and procedures set forth in this manual, and shall adhere to the same while performing his/her duties. The Bookkeeper has the most visibility to the transactions occurring within the SAF/CAF accounts, and shall bring any concerns to the attention of the principal. The Bookkeeper shall assist account sponsors in understanding their requirements, but does not assume responsibility for carrying out those requirements. The Bookkeeper shall inform the principal of situations where account sponsors continue to disregard required procedures.

The sponsor (custodian) of each SAF/CAF account is responsible for maintaining adequate financial records as evidence of proper custodianship of monies received into and disbursed from these funds.

Only certified personnel may be assigned as official sponsors of Activity Fund Accounts. Paraprofessionals may assist with the collections and preparation of various paperwork transactions for the accounts. Parents and students may help with activities and count money. However, the official sponsor (administrator, counselor, or teacher) should be cognizant of and is responsible for all of the account activity.

The sponsor initiates check requests and deposits by submitting the forms located on the Bookkeeper Webpage (SAF/CAF Check Request and SAF/CAF Cash Receipt Record) to the Campus Bookkeeper. The School Cash Application is a real time program, which maintains a chronological record of account activity; deposits, disbursements, interfund transfers, miscellaneous bank adjustments, etc. Proper supporting documentation **must** be given to the Bookkeeper before transactions will be processed by the Bookkeeper. The sponsor is also responsible for requesting interfund transfers (SAF/CAF Transfer Request Form) and verifying the monthly ending balance of the fund by reviewing the Report 2 provided by your Bookkeeper.

I.4 Auditing Activity Fund Records

The NEISD Internal Audit Department has been assigned responsibility to perform audits of Campus and Student Activity accounts. The purpose of these audits is to provide assurance to the Board, Superintendent, school principal, other interested personnel and the public at large, that established policies have been followed; financial transactions have been properly recorded and are adequately documented; and to provide overall assurance that the SAF/CAF fund balance as stated accurately reflects the financial records. Audits are the final control to assure principals that their procedures in handling the funds entrusted to them are adequate for the protection of themselves and their personnel.

- Campus and Student Activity Fund records will be audited periodically. The campuses to be audited each school year will be determined based on a risk assessment analysis of all schools.
- If time/resources permit, an audit of Campus and Student Activity Fund records may be conducted when a change of school principal occurs.
- SAF/CAF audits may also be conducted when there is a change in Bookkeepers.
- Audits will also be performed on an as needed basis, when requested by the Board of Trustees, Superintendent or one of his designees.
- Bookkeeper's and sponsor's records shall be kept current and in good order. Records shall be available for audit at any time, and must be retained based on the District's retention requirements. Also, records should be stored into Docuware in a timely manner.



II Records and Reports

II.1 Basic Records

Certain records and forms will be referred to throughout this manual, most of which will be used on a continuous basis by the Bookkeeper and/or activity fund sponsors. The types of records are listed below. Detailed explanations of how and when these records are to be used are included in subsequent sections of this manual. Reference has been made to the section where each record is explained, and for those records that have been copied and included in this manual, reference has also been made to the Appendix.

These records provide an audit trail of how transactions occurred, and provide adequate supporting documentation of SAF/CAF activity. These forms were developed by NEISD to provide sound internal controls in the administration of SAF/CAF funds.

Alternate Receipt Book

(Section VI.1., page 10) and (Appendix A-2)

Class Receipt Record

(Section VI.1.A, page 10) and (Appendix A-3)

Cash Receipts Voucher

(Section VI.1.A, page 10 and (Appendix A-4)

Sales Accountability Sheet

(Section XVI.1., page 38) and (Appendix A-5)

Forms used by the Bookkeeper for purposes of receipting and depositing cash, disbursing funds, and monitoring the bank balance:

Deposit Ticket/Slip

(Section VIII.2., page 14) and (Appendix A-6 SAF & A-7 CAF)

Disbursement Approval Form

(Section X.8., page 22) and (Appendix-16)

Campus Sales Log

(Section XV.7., Page 36) and (Appendix A-13)



III Banking Practices and Procedures

III.1 Bank Accounts

The District maintains one bank checking account for both Student Activity Funds and Campus Activity Funds. The school name, District name, school address and telephone number, and "Activity Fund" must be imprinted on SAF/CAF checks and deposit tickets. All monies received will be deposited into this account and all disbursements will be made by a check drawn on this account. **No other checking accounts are permitted at the schools.**

- Each school account shall have a minimum of three authorized signers, with a maximum of four. Two signatures must consist of a principal from the campus issuing the check and one other authorized signer from the campus issuing the check. Under no circumstance may a principal or administrator sign a check for a campus other than the campus to which that principal or administrator is assigned.
- When the authorized signers need to be changed, a new Signature card (located on the Bookkeepers' Web Page) is completed and forwarded to the Activity Fund Accounting Technician for processing.
- All checks written from a SAF/CAF account require the signature of the principal or another administrator assigned to the campus issuing the check, in accordance with Regulation CFD(R).
- Under no circumstance shall two paraprofessionals sign a check.
- Per our contract with Wells Fargo, all checks require two signatures. These signatures must be manual; **stamped signatures are prohibited.**
- **Under no circumstance may checks be pre-signed.**
- The principal is responsible for all financial transactions and proper check signatures, even in the case of an unavoidable absence.
- Blank checks are to be secured under lock and key with only the persons authorized as check signers having access.
- Blank checks shall be accounted for at the beginning of each workday. Any missing checks shall be immediately reported to the bank and the Activity Fund Accounting Technician.

Only SAF/CAF transactions may be directed through the SAF/CAF bank account. Accounts controlled by booster clubs, PTAs or other outside organizations must be handled through separate bank accounts under the name, tax identification number, and complete control of the organization. These accounts and their records will not be maintained by school personnel, or on District property. Schools and school clubs are not permitted to enter into external debt instruments of any kind with any financial institution. Refer to Section XIV.2, page 29 for further details.



IV Petty Cash Accounts

Petty cash accounts are not used by the campuses.



V Change Fund Accounts

A school may require a year round change fund for on-going sales events, such as school stores. A change fund may be established by contacting the Activity Fund Accounting Technician. Only one change fund account per campus will be established, although more than one SAF/CAF account can request change from the fund. The amount of change needed by a particular SAF/CAF account shall be determined by the school's administrator. All permanent change funds shall be recorded in the 461-1878CH Change Fund account and re-deposited at the end of the school year.

A more common practice is to request a change fund for a particular event. A check request payable to the sponsor (and issued out of the sponsor's account) is submitted for the amount requested. The Bookkeeper shall issue a check from the Activity Fund account and record it to GL account 6499.

Each sponsor is responsible for maintaining the change in locked bags at all times. When not in use, all change will be stored in the safe. Change Funds are to be used only for making change and the funds are not to be used to reimburse expenditures or to cash checks.

When the sales event has concluded, a deposit transaction is generated by the sponsor for the amount of change which is then re-deposited into the same SAF/CAF account by the Bookkeeper using the Change Fund GL account.



VI Cash Collection Procedures

VI.1 Collection of Money

- ◆ 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 given to the Bookkeeper 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 safe. (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, including a breakdown of funds in checks and cash/coin by denomination.
- ◆ **Class Receipt Records** (Appendix A-3) 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** (Appendix A-4) 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** (Appendix A-2) are used to issue receipts to individuals when a receipt is required for future reference no matter the form of payment (cash or check).
 - ✓ Examples include yearbook sales, lost textbooks/library books, tuition, clothing/uniform payments, etc.

- ✓ Merely providing the receipt numbers with no other support does not constitute appropriate supporting documentation for collections.
- ✓ Should a sponsor choose to use an Alternate Receipt Book, then either copies of the receipts or a Class Receipt Record must be completed and submitted to the Bookkeeper as supporting documentation for the collection of funds.
- ◆ 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 or written 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.
- ◆ **Money should not be stored long-term 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.**

VI.2 Receipt of Money by the Bookkeeper

The following procedures shall be followed by the Bookkeeper when funds are received from sponsors for deposit into the school's bank account:

2.A The Bookkeeper will count the funds to ensure agreement with the sponsor's SAF/CAF Cash Receipt Record form. Preferably, this shall be done in the presence of the person turning in the funds, at the time funds are turned in. In all instances money shall be counted within 24 hours.

If the sponsor issued alternate receipts, the Bookkeeper shall tally the receipts issued to ensure agreement with the amount of funds turned in.

If a Cash Receipt Voucher or Class Receipt Record was used, the Bookkeeper shall total the amounts listed on the transmittal form and verify to the money turned in on the Money Box.

After the funds have been satisfactorily counted and reconciled to supporting documentation, the Bookkeeper will enter the deposit into School Cash. 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 to 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.

2.B All checks received for deposit shall be immediately endorsed "For Deposit Only" with the rubber stamp corresponding to the bank account in which the checks will be deposited.

If not already done so by the activity fund sponsor, the Bookkeeper shall write the SAF/CAF account number in the middle section of the face of the check.

2.C Additional guidelines affecting the counting of cash include:

- If currency or coins are received by mail, it is required that the sponsor mail the payee a cash receipt.
- When checks are received by mail, such as commissions, refunds, etc., it is not necessary to mail a cash receipt, as the payee's canceled check will serve as their receipt.
- Postdated checks shall not be accepted by the school from any source.
- Temporary checks (with no printed name, address) shall **not** be accepted by the sponsor.
- Checks dated over 30 days prior should not be accepted and sent to the bank.

The "School Cash Page" and all supporting documentation is then scanned into the Docuware System.



VII Accounting for Alternate Cash Receipt Books

The Bookkeeper shall be responsible for maintaining an adequate supply of receipt books, which can be obtained from Office Depot. The Bookkeeper shall issue receipt books, as needed, to teachers and other persons authorized by the school principal. The Bookkeeper must keep a distribution log of all alternate receipt books issued. This log should include the name of the person to whom book was issued, the date issued, the account name and number to whom it was issued, and the beginning and ending receipt numbers in the book.

At the end of the school year the Bookkeeper shall recall all outstanding receipt books so that all books issued during the school year are accounted for. An exception is allowed for those sponsors whose club's activities extend into the summer months. These sponsors should inform the Bookkeeper that transactions will occur over the summer, and may retain possession of their alternate receipt books.

All receipt books should be secured in a locked drawer, cabinet or safe at all times.



VIII Bank Deposits

VIII.1 General Operating Policies

In accordance with Regulation CFD(R), bank deposits of cash received shall be made by the principal or designee on a daily basis when money is being collected. When school is in session, money is collected for deposit on a daily basis for Middle and High Schools, and every other day for Elementary Schools by the NEISD Police Department. **During the summer months the Bookkeeper will call the Police Department to schedule a pickup.**

VIII.2 Preparation of Bank Deposits

2.A The Bookkeeper shall verify all deposits turned in and enter them into School Cash. The sum of the amounts listed on the “List View” screen must be in agreement with the amount of the bank deposit slip. If the “List View” amount is in agreement with the bank deposit slip, go to Quick Print and print out to the supporting documentation to be scanned. Write the Bag number on the printout (deposit number is already on form). Any discrepancy must be researched and resolved prior to making the deposit.

2.B Bank deposit slips shall be prepared in duplicate. The original is sent with the deposit; the duplicate copy is maintained by the Bookkeeper as a file copy to be scanned into Docuware.

The following information must be indicated on the bank deposit slip (Appendix-A-6 & A-7)

- The date and the amount of the deposit.
- A list of each check in the deposit showing the maker's name and the amount of the check. When this is impractical due to the volume of checks, an adding machine tape may be attached instead. A duplicate of the adding machine tape sent to the bank should be retained with the file copy of the deposit slip and also scanned into Docuware.
- The bank deposit bag number for identification purposes.
- The Deposit number generated by the School Cash system.

2.C Additional guidelines surrounding the depositing of cash with the bank:

- A deposit shall be made weekly as necessary so that funds are deposited timely when received.
- All monies on hand at the end of the school year must be deposited. If Change Funds are needed during the summer, the funds can remain on campus.

2.D Debit and credit memos received from the bank for deposit shortages and overages on a deposit are to be recorded in the Ledger. An effort shall be made to trace the deposit error to the appropriate SAF/CAF account, and the club sponsor notified of the correction. If the error cannot be traced, notify the Activity Fund Accounting Technician for instruction.



IX Returned Checks and Re-Deposits

IX.1 Returned Checks

Occasionally a check which was previously deposited is returned unpaid by the bank because of insufficient funds, account closed, improper signature, or other reasons. NEISD has contracted with **Paytek Solutions** to provide recovery service for all campus returned checks. Campus personnel will no longer be involved in the collection process. The following procedures will be implemented:

- Wells Fargo will forward the non-sufficient fund check and debit memo to Paytek Solutions for processing.

NOTE: IF THE BANK SENDS A DEBIT MEMO AND RETURNED CHECK TO THE CAMPUS IN ERROR, PLEASE FORWARD THE MEMO AND CHECK TO PAYTEK SOLUTIONS FOR PROCESSING.

- Paytek Solutions will e-mail a Notification Report to the campus Bookkeeper every day an NSF check is received. **NOTE: Sponsors need to be told to write or stamp the SAF/CAF account number on the FRONT of the check** The **Notification Report** will note the check writer's name, date of check, bank debit date, SAF/CAF account number, reason for return item, and dollar amount of returned check.

The Budget & Financial Analysis Department will post an entry to record the non-sufficient fund check.

IX.2 Collection

Paytek Solutions primary method of collecting returned checks is by electronically debiting the check writers bank account. Two attempts are made to recover the funds electronically.

- The check writer is charged a **\$25.00 fee plus applicable tax.**
- If the funds cannot be recovered electronically, a notice is sent to the check writer requesting re-payment of the face value of the returned check plus the applicable fee. Phone calls are also made to the check writer to recover the funds.
- Payment is made to Paytek Solutions by: Money Order, Cashier's Check, VISA, Master Card, or electronic fund transfer from checking account.

- If the check writer has not made payment after 120 days, the non-sufficient fund check is sent to the Bexar County District Attorney's office for collection.
- Sponsors are **not** allowed to waive payment of NSF's or the fees associated with the NSF.
- **The check writer cannot make payment to the campus. Bookkeepers or activity fund sponsors must not accept any money or fees for these returned checks. If a check writer comes to the campus to make payment, the Bookkeeper will direct them to Paytek Solutions Customer Service (800-641-9998).**

IX.3 Re-Payment

- A **Reimbursement Report** showing all collected return item checks will be e-mailed weekly to each campus. The funds collected will be electronically credited to the appropriate bank account.
- The Budget & Financial Analysis Department will post and entry to Ledger to record the reimbursement from Paytek Solutions. The documentation to support the Journal entry will be the Paytek Solutions Reimbursement Report and scanned into the Docuware System.

IX.4 Supplies

- SIGNS (2) - Each campus will post 2 signs provided by Paytek Solutions on campus. (Appendix A-17)
- One sign shall be placed at the entrance to the school and the other in the Bookkeeper's office.
- This sign informs the check writer that returned checks are recovered electronically by Paytek Solutions.



X Payments from Activity Funds

X.1 Authorization for Disbursement of Funds

The Bookkeeper may not disburse funds without prior authorization to do so from the sponsor of the account from which funds are being disbursed. For those accounts that have Officers (Student Activity Funds), authorization for expenditures should have the Secretary's minutes attached to the check request. Authorization from the sponsor must be submitted with the SAF/CAF Check Request form which can be found on the Bookkeeper's Webpage.

X.2 Supporting Documentation

All supporting documents relative to the proposed payment shall be presented to the Bookkeeper before the request is entered into the School Cash system. Proper documentation includes:

- The Check Request Form, the **original** vendor's invoice, sales receipt slip, or register tape. Receipts printed on laser paper should be copied and the copy and original retained. **Periodic statements do not constitute acceptable support.**
- Other documentation (letters from vendors, renewal notices, etc.) when invoices are not issued by the vendor. Such documentation will be deemed acceptable only when the principal's approval is evidenced by his/her signature.
- A statement must be prepared for self-employed individuals requesting payment for services rendered or materials delivered. (For example, a disc jockey providing musical services, or an individual providing homemade wreaths for a fund raising sale). The statement may be designed by the individual or the school, but must provide a description of the services rendered, the amount billed, and the date the services were provided.

Note: See Section **X.6**, page 20 for information regarding the procedure for payment to individuals for services to your school.

X.3 Check Issuance Procedures

The following procedures shall be adhered to when issuing checks:

- All checks are pre-numbered, and must be issued in sequential order.
- **No expenditures should be made with un-deposited cash.**

- All payments shall be made by SAF/CAF check, and must bear the signature of two of the authorized check signers from the campus issuing the check. In no event may a check be signed by two paraprofessionals.
- Payments to employees to reimburse SAF/CAF purchases cannot be made by check. These requests are entered through Employee Portal.
- **NO EXPENDITURE SHALL BE APPROVED BY THE PRINCIPAL UNLESS SUFFICIENT FUNDS ARE AVAILABLE IN THE APPROPRIATE SAF/CAF ACCOUNT.** Any expenditures that will result in a SAF/CAF account reaching a deficit balance must be pre-approved by the principal, and shall only be allowed if (1) an activity has been planned which will produce funds to cover the deficit balance; or (2) the principal supplements the expenditure from a 900 Campus Activity Fund account, and the expenditure is allowable under Campus Fund guidelines. **Principals should monitor the SAF/CAF accounts with negative balances at month end.**

Payments must always be made to a specific person, company, or organization. Checks shall not be made payable to "Cash" or to the school itself (except on the rare occasion when a check is issued to the cafeteria).

Checks should be electronically printed and the check **must not** be handwritten.

- Under no circumstances shall checks be pre-signed by an authorized check signer. That is, no signature shall be affixed to a check until all blanks (date, payee, and amount) have been filled in.
- 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, or 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.

If an error is made and it becomes necessary to void a check, the check signatures must be cut off and "VOID" clearly marked across the check. Send

the Budget Department an email including the check number and reason the check needs to be voided. All Voided checks are scanned in the DocuWare System.

X.4 Refunds

Occasionally it may be necessary to make refunds due to cancellations of field trips, assemblies, overcharges on books or bus transportation, etc. In cases of multiple refunds for nominal amounts, a single check may be made payable to the activity sponsor. The account sponsor will distribute refunds to each student.

Each person due a refund shall sign a list verifying that the refund was received. The account sponsor will return the signed refund list to the Bookkeeper as backup documentation for the check. Any undistributed money will be re-deposited to the Activity Fund Account by the sponsor. The Bookkeeper shall attach the refund list to the original disbursement voucher and indicate the receipt number issued for the money returned.

X.5 Payments to Employees of the District

Occasionally the principal agrees to pay substitute teachers and other district certified employees out of SAF/CAF funds when such services are not covered by the district's budgeted funds. Payments to employees of the district for services performed are **NOT** to be paid directly to the employee. Supplemental Pay hours must be entered by the employee into the Employee Portal web application. The Pay Code entered determines the rate of pay and the Position Code charges account 199-36-999-99-999-6118 0000. The Accounting Dept. will invoice each campus for the charge and include an additional 2% to help defray the cost of benefits (FICA, Medicare, Workers' Compensation). Payments will be sent to the District Cashier.

X.6 Payments to Individuals and Vendors for Services Provided to Your School from Campus/Student Activity Funds

When making arrangements with individuals to provide services to your school, a determination must be made regarding whether they should be treated as an employee or an independent contractor. Some guidelines that can be used in helping to make the determination are as follows:

- A worker who is required to comply with another person's instructions about when, where, and how they are to work is ordinarily an employee.
- Payment by the hour, week or month generally points to an employer-employee relationship.

- A worker who does not make their services available to the general public on a regular and consistent basis would be indicative of an employee.
- The right to discharge a worker is a factor indicating the worker is an employee.
- If a worker has a right to end their relationship with a business at any time without incurring liability, this factor indicates employer-employee relationship.

Making this type of determination is often difficult, so it may be necessary to contact the Human Resource Department for assistance. If an individual is determined to be an employee, they must be cleared through the Human Resource Department before they commence work. This especially applies to students. There are strict Fair Labor Standards rules regarding the employment of children. Payments should be initiated as per the instructions provided in the previous section.

Individuals determined to be an independent contractor or companies that provide services to your school such as workshop presenters, custom screen printers, repairs, rentals, engravers, judges, and musicians should be processed as follows:

- An Independent Contractor packet (found on Procurement webpage) must be completed & submitted. It will be returned to you with a Log PO number and the vendor (if new) will be set up in Lawson. (This should be done **before** service is initiated). See Appendix A-8.

X.7 Payments to Individuals and Vendors for Services Provided to Your School from Budgeted Funds

Payments for contracted services paid from budgeted allocated funds requires a completed NEISD contract for individual services (Appendix A-8), or a purchase order for business services charging the appropriate budget account.

Payments for Athletic Officials are processed on a special NEISD Request for Payment Form. The forms are submitted to the Athletic Department by the coaches at each campus.

The Budget Manager's signature, giving authorization to pay, is required on all invoices and Request for Payment Forms.

Cashing of Checks

No personal checks shall be cashed from school funds.

X.8 SAF/CAF Disbursement Approval Form

According to CFD[R], orders or reimbursable payments for goods or services from the SAF/CAF accounts that aggregate in excess of \$2,000 shall be approved by the Principal or designee on the SAF/CAF Disbursement Approval Form (See Appendix A-16) **PRIOR** to the obligation of the funds.

X.9 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.



XI Purchases from Budgeted Funds

XI.1 Expenditures from Budgeted Funds

To comply with competitive bidding requirements and obtain more favorable prices, the District purchases maintenance, custodial, office and teaching supplies in bulk quantities. Schools are expected to requisition necessary supplies from the District Warehouse.

Items that are not stocked in the District Warehouse should be processed on an authorized District purchase order.

XI.2 Other Payments from Budgeted Funds

The on-line Request for Payment Form may also be used to request payment for:

- Application Fee
- CBI (Community Based Instruction) Reimbursements
- Central Office Fund Account
- Earnest Money
- Football Gate Receipt
- Grant Reimbursement
- Institutional Membership-Dues/ Employee Certification Fee Reimbursement
- Judges Fee
- License Fee
- NEISD Credit Card
- Petty Cash Account Reimbursement
- Postage and Postal Fees
- Property Tax
- Refund Health Premium
- Registrations
- SAF/CAF Reimbursement
- Scholarships
- Sports Official Association
- State or Municipal Permit or Fee
- Student Meal Account Refund
- Student Travel
- Student's Fee
- Subscriptions - New/Renewal
- Teacher Resource Center Reimbursements
- Tuition Refund
- Unclaimed Property
- Unemployment Benefits

Travel related expenses (parking, meals, etc.) paid directly to employees are submitted to Accounts Payable using the on-line NEISD Travel Expense Reimbursement Application in Employee Portal. Payments for travel costs **cannot** be paid directly to employees using CAF **or** SAF funds. ALL employee travel reimbursement requests must go through that Application to ensure IRS and State Guidelines are followed. The campus budget can then be reimbursed by CAF or SAF funds.

Local Mileage expenses are submitted to Accounts Payable through the NEISD Professional Travel Application also accessed through Employee Portal. (Appendix A-14).

XI.4 HEB Cash Cards

HEB Cash Cards (Gift Cards) may not be purchased using budgeted funds. Campus P-Cards must be used. Contact the Procurement & e-Commerce Department for more information concerning P-Card usage.

Activity Funds can be used to purchase HEB Cash Cards. The SAF/CAF ON LINE PURCHASE ORDER (located on the Procurement & e-Commerce Web Page) is completed to purchase these cards. The cards can be any amount up to \$100. The cards will be sent to the campuses via UPS. When the invoice is received by Accounts Payable, it will be forwarded to the campus for payment. All receipts, copy of receipts, record sheet and copy of invoice are kept for audit purposes. For detailed information on HEB Cash Cards see the Intranet webpage for Procurement & e-Commerce.

XI.5 Accounting Procedures for Transferring Funds from SAF/CAF Accounts to Budgeted Funds

On occasion, a SAF/CAF account, or a donation from an outside source, will reimburse expenditure charges made to a budget account. The procedures are as follows:

Student Activity Funds (SAF) 400-899 account series

The NEISD Transfer request form should be completed and sent to the Budget & Financial Analysis Dept. Indicate that the funds should be deposited to account **199-88-888-88-888-5744-0**. The same account (5744) should be used for a check received from an outside source.

- Write clearly on the bottom of the form the Budget Account where the funds should go. This will be given to the Budget Analyst in the Budget & Financial Analysis Dept. (currently Joe Martinez). After verification that the funds have been wired, the funds will be transferred into the designated budget account at your campus.

Campus Activity Funds (CAF) 900 account series

The NEISD Transfer request form should be completed and sent to the Budget & Financial Analysis Dept. Indicate that the funds should be deposited to account **199-88-888-88-888-7915-0**. The account code used in the SAF/CAF system is "Transfers".

- Write clearly on the bottom of the form the Budget Account where the funds should go. This will be given to the Budget Analyst in the Budget & Financial Analysis Dept. (currently Joe Martinez). After verification that the funds have been wired, the funds will be transferred into the designated budget account at your campus.

Please Note

SAF/CAF purchase orders must be used whenever possible. Reimbursements to budget are allowed when the purchasing process **requires** the use of budgeted funds (i.e. employee travel reimbursements, purchases that utilize both budget and SAF/CAF funds for payment).

P-card purchases with SAF/CAF funds are only permitted for Travel.



XII Cancellation / Voiding of Checks

(Note: These procedures differ slightly than when voiding checks that were never released from the school, as discussed in Section X.3).

It will occasionally be necessary to cancel a check that has been lost and is to be re-issued, or has been returned by the payee for some reason. In such cases, the following procedures shall be employed:

- When the check is lost or unaccountable, the campus Bookkeeper submits a stop payment request to the SAF/CAF Accounting Technician.
- The original check, when available, should have the signature torn from the check and VOID written across the face of the check. Also write the date the check was voided. The voided check should scanned into Docuware and paper clipped to the original check documentation that was stored.

Stale dated checks (checks that have been outstanding for a period in excess of six months) have to be voided as Wells Fargo will not process them. The check will need to be transferred by the Activity Fund Accounting Technician into Account 1020ST (CAF) or 820STA (SAF) to be sent to the Texas Unclaimed Property Program administered by the Texas Comptroller of Public Accounts. If the check is not required to be reissued (duplicate payment, for example) an explanation is to be sent to the Accounting Technician.



XIII Interfund Transfers

XIII.1 Transfers Within the Same Campus

Occasionally a request may be made to transfer funds from one SAF/CAF account to another. This is called an interfund transfer and usually occurs for one of the following reasons:

- A SAF/CAF account may be established solely to isolate transactions of a specific activity so that the profitability of the event can be easily determined; i.e., a Fundraising account. Net proceeds remaining in the account at the end of the event would be transferred.
- Certain SAF/CAF accounts are expected to be revenue producing by their nature, and amounts deposited almost always exceed expenditures. The balance in such an account will increase indefinitely unless some disposition is made of the excess revenue. Such disposition is made via an interfund transfer to another account where the proceeds will be expended.
- On rare occasions, a SAF/CAF account may compensate another school organization for goods purchased or services performed. Examples include floral arrangements and catering services. Purchasing of fundraising items is not allowed.
- An Activity Account may make a voluntary donation to another Activity Account to help defray expenses for a certain activity.

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 entry the transfer into School Cash.

- **Interfund Transfers may not be made from any 900 Campus Fund account to a Faculty Fund account.**
- **Transfers to SAF from CAF**
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.

XIII.2 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.

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.



XIV Purchasing Policies and Procedures

XIV.1 Purchasing Requirements

NEISD Board Policy and Texas Education Code §44.031 outlines regulations regarding competitive procurement methods. To ensure NEISD complies with these regulations, all purchases of \$10,000 or more must be submitted to the District's Office of Procurement & e-Commerce on a purchase requisition for processing. If the purchase is to be paid from SAF/CAF funds, this should be documented in the account number area of the purchase requisition.

Purchases \$50,000 in aggregate requires that a competitive procurement method outlined in Texas Education Code §44.031 be used, with approval by the Board and District administration. Any proposed purchase exceeding \$10,000 should be directed to the Office of Procurement & e-Commerce, to ensure these requirements are met and documented.

XIV.2 Contracts and Lease Agreements

Individual schools are not permitted to enter into any external debt obligations, as this involves pledging the general credit of the District. Debt obligations include, but are not limited to, lease and lease-purchase agreements, short and long-term notes payable, contracts and installment contracts.

Requests to enter into any deferred financing situation including vendor lines of credit must be submitted to the Associate Superintendent for Business Services for approval. Copies of all contracts, agreements, notes, etc., must be maintained in the Bookkeeper's office.

XIV.3 Purchases of Personal Goods

Purchases of a personal nature shall not be commingled with purchases made for District use. Personnel cannot use the District's tax-exempt status to avoid paying sales tax on personal items.

If an employee makes both personal and school related purchases from a vendor during the same visit, the two purchases shall be rung up separately and two cash register receipts obtained.

XIV.4 Capital Asset Purchases

Capital assets are items purchased, or donated, that are tangible in nature, have a useful life of more than one year, and a per/unit cost of \$5,000 or more. All capital assets, whether donated to the campus or purchased with campus activity funds, become the property of the District and are to be included in the District's Controlled Resources Management System - CRMS, as well as Lawson Asset Management.

In order to comply with state accounting guidelines and District policies, and maintain adequate documentation for insurance purposes, it is essential that each school accurately account for all capital assets purchased through or donated to the school. When capital assets are purchased with campus activity funds, a copy of the vendor invoice labeled with the full account code is to be forwarded to the District's Senior Accountant for Assets & Construction in the Budget and Finance Department. When items are donated, the school should obtain a letter from the donor stating the item's market value as of the date of the donation. Any questions should be directed to the District's Senior Accountant for Assets & Construction, Budget and Finance.

XIV.5 Disposition of Fixed Assets

The Superintendent shall be authorized to dispose of obsolete equipment to the highest bidder. Property disposal shall be coordinated through the District's Office of Procurement & e-Commerce. Just as capital assets are recorded on CRMS, so must dispositions be tracked using the on-line property transfer screen.

If equipment is being disposed of by trade-in, it must be processed on a District purchase order and coordinated through the Office of Procurement & e-Commerce, to ensure the capital asset inventory is adjusted accordingly. (Per Local Policy CI).



XV State and Local Sales Taxes

XV.1 Tax Free Purchases - Purchases Made

Provisions under Article 21.023 of the Federal Statutes provide tax exemption to the School District. Any purchases made in the name of the school district or group of the school district are exempt from sales tax. Exempt organizations are entitled to an exemption only on items purchased and used directly and exclusively in pursuit of the exempt purpose. For school districts, items purchased must relate to the educational process.

The Texas Sales and Use Tax Exemption Certificate (Appendix A-10) should be presented each time a purchase is made. The certificate must state that the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment will be made from the organization's own funds.

Purchases by **individual** members or teachers/coaches of classes or teams have no exemptions even though they are connected with a school or a school organization. Examples of these types of purchases are: Cheerleaders purchasing their own uniforms, band members purchasing their own instrument, athletic team members purchasing their own jackets, or science students purchasing a science board.

XV.2 Meals - School Sponsored Trips

Meals purchased for athletic teams, bands, etc., (for any group) on authorized school trips 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.

XV.3 Hotel Tax Exemptions

Educational organizations and their employees traveling on official business of the organization are exempt from the Texas state hotel tax: the organization and

their employees must pay local tax. **The Texas Hotel Occupancy Tax Exemption Certificate** (Appendix A-11) must be presented at the time of registration at the hotel. When traveling out of state, district employees or groups are not afforded any tax exemption on hotels.

XV.4 Sales - Revenue Received

Often times, there is confusion as to whether something is a sale or not. For all revenue received, we must decide if it is a sale, or if it is not a sale. A sale also includes the performance of a taxable service for consideration.

Sale	Not a Sale
Admission – athletic, dances, dance performances, drama performances	Collection of money from students to pay a company for admission or service (i.e., Magic Theatre, Sea World, PSAT test).
Admission – summer camps, clinics, workshops, project graduation	Commissions received.
Donated items that are sold	Donations of money to the school or school group or donations for a commemorative brick.
Fundraisers where we are the seller, not just the middle-people	Dues received for clubs.
	Fees – musical instrument maintenance, lab.
Rentals of items	Fieldtrip collections
Rental of facilities	Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations.
Sales of food	Fundraisers when the school group merely receives a commission (i.e., library book fairs, some author sales, recycling).
Sales of merchandise (to include items made by students, T-shirts, agendas, PE uniforms)	Lost payments – books, handbooks, calculators, locks, ID cards.
Sales of services	Marathon fundraisers – these are donations (i.e., lift-a-thon, jog-a-thon, jump rope for heart, basketball hoops).
School publication sales	NSF check re-deposit.
	Summer School, Saturday School, Community Education tuition and fees.

Texas sales tax statutes impose tax on the sale, lease, or rental of tangible personal property and selected services. Tangible personal property includes personal property that can be seen, weighed, measured, felt, touched, or that is

perceptible to the senses in any other manner. When an individual purchases a tangible item and it becomes the personal property of someone, it is taxable. It is irrelevant if the school logo is on the item or that the item will be utilized by a student in a school group for a school function.

In some fund-raising activities, the school or school group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be remitted to the retailer, and the retailer would claim it as their sale and they would pay the tax to the Comptroller's office. The school would not report this type revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and library book fair sales. Only when the school or school group purchases the merchandise and then resells these items to their customers is the school the seller.

Teachers and students must collect the sales tax on all taxable merchandise they sell, unless the sale qualifies as one of the organization's tax free days. If the school assumes responsibility for the activity and/or sale, the school is responsible for insuring the tax is paid to the Comptroller of the State of Texas. The school may purchase items tax free, but must collect the tax when the items are sold.

A Texas Sales Tax Resale Certificate (Appendix A-10) is to be given to the seller when merchandise is purchased by the school for resale. This allows the school to purchase the merchandise without paying the tax to the vendor. North East Independent School District's identification number is 1-74-6015301-2, and must be given on this form.

XV.5 Collection and Remittance of Sales Tax

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The school shall collect sales tax on all taxable items. When imposing sales tax, the school has the option of either:

- ✓ Adding the tax to the selling price of the item. 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.
- ✓ Including the tax in the selling price of the item. 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.

NOTE: The actual tax rate used to calculate sales tax will vary based on campus location within the district.

The items or activities on the following list have been identified as being taxable by the Comptrollers' Office when sold or sponsored by a school, or by an organization within a school. The lists are not all-inclusive but may help you make determinations on other similar sales.

TAXABLE SALES

Agenda books		Magazines-subscriptions less than six months
Agricultural sales		Magazines – when sold individually
Art - supplies and works of art		Musical supplies - recorders, reeds
Artistic - CDs, tapes, videos		Parts - career & technology classes (not to include products used in cosmetology)
Athletic - equipment and uniforms		Parts – upholstery
Auction items sold		PE - uniforms, supplies
Automotive - parts and supplies		Pennants
Band – equipment, supplies, patches, badges, uniforms		Pictures - school, group (if school is the seller)
Book covers		Plants - holiday greenery and poinsettias
Books - workbooks, vocabulary, library, author (when we are the seller)		Rentals - equipment of any kind
Brochure items		Rentals – uniforms of any kind, towels
Calculators		Repairs to tangible personal property (i.e., computer repair, house remodeling)
Calendars		Rings and other school jewelry
Candles		Rummage, yard, and garage sales
Car - painting, pin striping		Safety supplies
Clothing - school, club, class		School publications - athletic programs, posters
Computer - supplies, mouse pads		School publications – brochures
Cosmetology products sold to customers		School publications - magazines (unless > six month subscription)
Cups - glass, plastic, paper		School publications - newsletters, newspapers (generally are not sold though)
Decals		School publications - reading books

TAXABLE SALES		
Directories - student, faculty		School publications - sheet music, hymnals
Drafting – supplies		School publications – yearbooks
Family and Consumer Science - supplies and sewing kits		School store - all items (except food)
Fees - copies, printing, laminating		Science – science kits, boards, supplies
Flowers - roses, carnations, arrangements		Spirit items
Greeting Cards		Stadium seats
Handicrafts		Stationery
Horticulture items		Supplies - any sold to students
Hygiene supplies		Uniforms - any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Identification cards – when they are sold to entire student body (not just the fine for a lost ID card)		Vending - pencils and other non-edible supplies when the school services the machine
Locks - sales and rentals		Woodworking crafts - entire sale to include parts and labor
Lumber		Yard signs
Merchandise, tangible personal property		Yearbooks – Post delivery

XV.6 Non-Taxable Sales

Schools and school related organizations need not collect sales tax on the following sales:

- 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
- Admission – bids, prom, homecoming
- Admission – tournament fees, academic competition fees
- Cosmetology services (Products sold to customers are taxable)
- Discount/Entertainment cards and books
- Facility rentals for school groups
- Food items sold during fundraisers
- Labor – automotive, upholstery classes (parts are taxable)
- Magazine subscriptions greater than six months
- Parking permits
- Services – car wash, cleaning

XV.7 Tax Free Days

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

A **bona fide chapter** is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by **electing officers** (not just participatory captains), **holding meetings**, and **conducting business** are bona fide chapters of the school and each group may have **two**, one-day, tax-free sales in a **calendar year**. Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. Student groups, who wish to be considered bona fide groups must ensure that they elect officers, hold meetings and have minutes on file.

For example:

- ❖ The school district qualifies for a tax-free day.
- ❖ The school-wide fundraiser qualifies for a tax-free day.
- ❖ The Basketball Club qualifies, but the basketball team does not.
- ❖ The Cheerleader Club qualifies, but not the cheerleader team.
- ❖ The Debate Club qualifies, but debate teams and classes do not.
- ❖ The French Club qualifies, but the French classes do not.
- ❖ The Senior Class qualifies, but not one particular class that has seniors in it.

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

The delivery of yearbooks to students on a single day qualifies as a one-day tax-free sale even though the yearbooks were sold over several days prior to the delivery date. This rule can be applied to other sales by **bona fide groups** where the delivery is made to the students on a single day. Book Fairs and Science Fairs do not qualify for tax-exempt one-day sales.

The Campus Sales Log (Appendix A-13) is completed by the Bookkeeper indicating the SAF/CAF account, date, and item sold for all tax-free day sales. This log is to be kept on file in the Bookkeeper's office.

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

XV.8 Other Information

Food Sales

The sales tax statute exempts the sales of food, including meals, soft drinks, and candy, by a group associated with a public or private elementary or secondary school when the sales are part of a fund-raising drive sponsored by the organization, and all net proceeds from the sale go to the organization for its exclusive use. Student groups, PTAs and booster clubs are included in the provision. It does not matter if the sale is during the school day, the evening, or on a weekend; if it is a fund-raiser, it is not taxable.

Refunds for Overpayment of Sales Tax

The State Comptroller's Office has a policy that amended returns for refunds of less than \$50.00 will not be processed. Therefore, it is imperative that event sources are reviewed for accuracy before depositing the monies. Errors in sales tax discovered after the 10th day of the following month will not be refunded to the SAF/CAF accounts unless total errors for that month exceed the State Comptroller's Office \$50.00 threshold amount.

Fines for Underpayment of Sales Tax

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

1 to 30 days late	Penalty of 5% of Net Tax Due
31 to 60 days late	Penalty of 10%
Over 60 days late	Penalty of 10% plus interest of 12% per annum.

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

Booster Clubs, PTAs, and other associated groups

Occasionally we have found that these groups have used the school district's tax exemption certificate or the employer identification number. By law, these groups **must** obtain their tax exemption status and employer identification number independent of the school district.



XVI Fund Raising / Sales Activities

XVI.1 Approval Required – Fund Raising Activity

Administrative approval is required prior to scheduling a **fund raising/sales activity**. The sponsor must complete the top portion of the **Sales Accountability Sheet** (Appendix A-5).

To obtain approval, the following information on the Sales Accountability Sheet must be completed: account name and number; sponsor's name; dates the fund raiser will be held; the type of goods being sold; the name of the vendor from whom supplies will be purchased; how proceeds will be used; whether or not the sale is subject to sales tax, and the sales price of the item (including any applicable sales tax).

Once this section has been completed, the account sponsor shall forward the Sheet to the appropriate administrator (usually the principal or an assistant principal) for his/her signature. Once this approval has been obtained, the fund raising project may commence.

NOTE: CAMPUSES CAN ONLY USE APPROVED FUND RAISING COMPANIES. A LIST OF APPROVED FUND RAISERS IS LOCATED ON THE NEISD PROCUREMENT AND E-COMMERCE WEB SITE.

XVI.2 Accounting for Revenues and Expenditures

The account sponsor is responsible for maintaining accurate records of all sales activities, and ensuring all items purchased from the approved fund raiser vendor for resale are accounted for.

When collecting funds, the account sponsor shall follow the operating procedures detailed at VI.1, page 11 - Collection of Money. When requesting payment to the vendor for resale items purchased, the operating procedures set forth in section X on page 19 - Payments from Activity Funds shall be followed.

Each time funds are handed over to the Bookkeeper for deposit, the account sponsor shall record the date and amount of the deposit on the **Sales Accountability Sheet**. This recording is necessary in order to perform a reconciliation of collections at the end of the event.

XVI.3 End of Event Reconciliation

At the end of the sale, when the account sponsor is preparing the final deposit, they shall provide a reconciliation of the amounts deposited to the amounts expected based on the items purchased for resale. This is a required procedure, to ensure that the school can be accountable to its students and parents for their sales efforts.

Account sponsors shall maintain these records whenever items are offered for sale. The form is not intended to determine the amount of profit realized, but rather to compare the amount of funds deposited into the SAF/CAF account against the amount of funds that should have been deposited based on items purchased from the vendor.

When items are sold on a pre-ordered basis, the account sponsor should receive a vendor sales summary, which includes the amount of funds that should have been collected. This amount is to be recorded on the Sales Accountability Sheet and compared to the total amount deposited during the sales event. Any difference between the amount actually deposited and the expected collections based upon the vendor's records needs to be explained at the bottom of the form. A copy of the sales summary report shall be attached to the Sales Accountability Sheet and turned into the Bookkeeper for filing.

When items are purchased from a vendor without having taken pre-orders, the account sponsor should receive an invoice indicating the number of the resale items purchased. This number is to be recorded on the Sales Accountability Sheet. Any defective or unsold items returned to the vendor for credit should be recorded and subtracted from the total purchased, to determine the amount available for resale. This number is then multiplied by the sales price to determine the amount that should have been deposited. The expected deposits are then compared to the actual deposits, and any difference explained at the bottom of the Sheet. The Sales Accountability Sheet shall be turned into the Bookkeeper for filing.

XVI.4 Sales Tax Considerations

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

In some fund-raising activities, the school or school group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be

remitted to the retailer, and the retailer would claim it as their sale and they would pay the tax to the Comptroller's office. The school would not report this type revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and library book fair sales. Only when the school or school group purchases the merchandise and then resells these items to their customers is the school the seller.

Teachers and students must collect the sales tax on all taxable merchandise they sell, unless the sale qualifies as one of the organization's tax free days. If the school assumes responsibility for the activity and/or sale, the school is responsible for insuring the tax is paid to the Comptroller of the State of Texas. The school may purchase items tax free, but must collect the tax when the items are sold.

A Texas Sales Tax Resale Certificate (Appendix A-10) is to be given to the seller when merchandise is purchased by the school for resale. This allows the school to purchase the merchandise without paying the tax to the vendor. North East Independent School District's identification number is 1-74-6015301-2, and must be given on this form.

XVI.5 Collection and Remittance of Sales Tax

School districts, schools, and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The school shall collect sales tax on all taxable items. When imposing sales tax, the school has the option of either:

- ✓ Adding the tax to the selling price of the item. 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.
- ✓ Including the tax in the selling price of the item. 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 School Cash System using the second method described above.

XVI.6 Raffles

Attorney General Opinion No. JM-1176 states those independent school districts, schools, and their related activity fund accounts (pep squad, band, FBLA, student council, etc.) are **not** qualified to hold charitable raffles.

XVI.7 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.

XVI.8 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 to 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.



XVII Vending Machines

All revenue from vending machines located in the lunchroom area comes under the jurisdiction of the Food Service Department. Revenue from vending machines situated in all other areas of the school shall be controlled by the school principal and processed through the School Cash System.

Schools are to contract with a firm whereby the vendor agrees to service the vending machines and collect the money. The school then receives a periodic commission check from the vendor.

Commission received is campus revenue and is placed into a 900 Campus Activity Fund account.



XVIII Faculty Funds

Faculty Funds are defined as funds generated solely by and for the use of the school faculty, to be utilized and expended at their own discretion. All expenditures for hospitality, condolence, or other purpose that is for the sole benefit of the faculty shall be paid out of Faculty Funds. Faculty funds may also be contributed by the school faculty and other staff members to be utilized and expended at the staff's own discretion. The revenues in the account shall be obtained voluntarily.

All regulations governing the receipt and disbursement of Student Activity Fund monies are applicable to Faculty Fund transactions. However, control of these monies rests primarily with the staff.

Faculty Funds must be accounted for in a separate SAF account established specifically for that purpose. Available Faculty Fund accounts are listed in the Chart of Accounts at Appendix A-1.

The Faculty Fund is to be administered by a committee chosen by the faculty. The chairman of the committee is the Fund's sponsor, who shall have signature authority for expenses incurred by the Faculty Fund.

The sales tax exemption cannot be claimed for purchases from the Faculty Fund for gifts, condolences, or other such items of a personal nature.



XIX Textbooks

XIX.1 Collection of Funds

Funds for lost or damaged TEA provided textbooks are collected from students and deposited into the 1007TX activity fund account.

A receipt shall be issued to each student for payment of lost textbooks or fines from the pre-numbered alternate receipt book by the 1007TX sponsor. The original receipt shall be given to the student and a copy retained in the receipt book.

When the textbook money is remitted to the Bookkeeper for deposit, the sponsor shall total the collections noted in the alternate receipt book to verify the money turned in agrees with the amount collected. The sponsor shall also list the monies collected from students on a Class Receipt Record and remit this to the Bookkeeper as support. Refer to Section VI for details on issuing and accounting for receipts.

XIX.2 Textbook Audits and Restrictions

It is the responsibility of each school to audit their own textbook inventory. The Textbook Coordinator will perform bi-annual audits at each school, and the school will perform self-audits on the off year. All revenue collected and deposited in 1007TX is restricted revenue and may not be spent for any other purpose or transferred to any other activity fund account. Purchasing textbooks using the funds from this account is the responsibility of the Textbook Coordinator. School personnel may not use this fund to purchase textbooks, ancillaries, or teacher's editions.

XIX.3 Remitting Funds to NEISD

The school will remit revenue collected from lost textbooks and fines to the NEISD Textbook Coordinator with the annual Textbook Audit Report in June of each year. All payments to NEISD should be made from the 1007TX account.

If, as the result of the annual audit, the Textbook Fund does not have sufficient funds to remit what is due to NEISD in June, the principal can approve a disbursement that will result in a deficit balance. This should be allowed only when additional textbook revenue is anticipated in July and August to cover the negative balance.

If the textbook account has a negative balance at the end of the fiscal year (June 30), then funds should be transferred from the 901GEN to cover the deficit.

After remitting monies to NEISD in June, if the account maintains a positive balance, a residual balance may be retained by the school in their 1007TX account for refund purposes. The high schools may retain \$1,500, the middle schools \$1,000, and the elementary schools \$500. All remaining revenue collected for lost textbooks and fines is to be sent to NEISD with the Textbook Audit Report in June. If the 901GEN covered a deficit balance in the prior year, then the 901GEN may be reimbursed prior to sending in surplus funds to NEISD. Proper documentation supporting the prior year payment shall accompany the repayment of funds to 901GEN.

XIX.4 Refunds

If the principal chooses, a refund check may be issued for the return of lost textbooks that have been previously paid. The refund should be supported by appropriate documentation that can be either a print screen from the textbook system, a copy of the card indicating that the student paid a specific dollar amount for the textbook, or the receipt previously issued to the student. When the student presents their original copy of the receipt with the found book, the receipt is to be attached to the check copy for support.

The student's name, grade level, title of the book, and receipt number shall be noted on the apron portion of the check when a refund is issued. The refund check shall be made payable to the parent or guardian and mailed to the student's home address. Should the student be of majority age, married, or emancipated minor, then the check can be made payable to the student.

Principals should be aware that once money is paid to the NEISD Textbook Coordinator for lost textbooks, that money is not refundable to the school if a book is found at a later date.



XX Travel

XX.1 Travel through 900 Accounts - Campus Activity Funds (CAF)

These CAF accounts are Campus Funds and are subject to constitutional and statutory controls, and NEISD regulations. According to DEE (R), note:

- Out of town travel arrangements shall be made with the District's approved travel agent (contact the Office of Procurement & e-Commerce for approved vendor).
- No employee shall receive a travel advance. A monthly travel allowance is included in the principals' and assistant principals' paycheck for in-district travel. (Therefore, in-district travel should not be reimbursed through the 900 accounts if that individual receives a monthly amount for travel.)
- Itemization of employee's expenses must be included on the NEISD Travel Expense Voucher form, and Monthly Local Mileage through the NEISD Professional Travel System (Appendix A-14). The employee must use their legal name as listed with the Human Resource Department. These forms must have the original signature of the employee, budget manager, and the employee's supervisor. An employee shall not approve his or her own expense voucher.
- The SAF/CAF Travel P-Card may be used to pay for hotels and air travel on a limited basis. Guidelines can be found on the Procurement website. An invoice will be sent from the District and payment should be made by wire to NEISD out of the proper SAF/CAF account.

Traveling In-District:

- Parking shall be reimbursed according to a receipt or other reasonable evidence.
- Meals shall be reimbursed (not to exceed \$36 per day) only when authorized by the Superintendent or an Associate Superintendent and when business is conducted during the meal, or the meal is required as part of a group activity, or travel on business extends the workday beyond the dinner hour. Appropriate documentation should include who was in attendance and the business discussed.

Traveling out of District within the State of Texas:

- All requests to travel out of district shall be approved in advance by the Associate Superintendent of Campus Support or designee.
- Meal and lodging reimbursements may not exceed actual cost or the FASRG approved meal and lodging rates (plus applicable taxes), whichever is less. NEISD is exempt from state hotel occupancy tax and a tax exemption certificate (See Appendix A-11) should be presented to the hotel. (Contact the Accounting Department with questions.)
- Original receipts for lodging, airline tickets, leasing of vehicles, and other high cost items must be attached to the voucher.
- A daily itemization of travel expenses must be included on the voucher.

Meal receipts are not required, (\$36 per diem for the state of Texas per FASRG).

Traveling outside of the State of Texas.

- All requests to travel out of state shall be approved in advance by the Superintendent of Schools or designee. The request shall be submitted via the online Travel System Application in Employee Portal (See handout for instructions). Reimbursement for meals and lodging may not exceed the rates specified in the federal travel regulations for the location to which the employee travels (contact Accounting Department).
- Meal receipts are required if the claim exceeds \$36 per day.
- A daily itemization must be included on the NEISD Travel Expense Voucher.

EXCEPTION

The Superintendent or appropriate Associate Superintendent may authorize reimbursement (in writing) of actual expenses that exceed the dollar limitation if special circumstances exist. Local monies must be available to fund any expenses that exceed the maximum per diem noted in the FASRG for Texas travel or the federal travel regulations for out of state travel.

XX.2 Travel through 400 - 800 Accounts - Student Activity Funds (SAF)

- When SAF funds (club or agency) are used, the dollar limitations on use of Agency Funds shall be set by the appropriate club or student group.

According to FMG (R), all school-sponsored trips must have prior approval of the principal. Out-of-state trips must have approval from the Superintendent or designee. The Superintendent must approve, in advance, trips to destinations outside the United States.

XX.3 Other Travel Information

- If an SAF organization is to be reimbursed from District funds for any student travel, district guidelines for vehicle rental, travel agents, etc. must be followed.
- An SAF organization may obtain checks payable to hotels and vehicle rental companies prior to the trip. Actual receipts must be submitted to the Bookkeeper within ten (10) days after the return from the trip.
- An SAF Student Group Travel Expense Voucher (Appendix A-15) should be completed and presented to the Bookkeeper within ten days after return from a trip.
- The sponsor of the group must ensure that all expenses have appropriate receipts as backup for any monies spent.
- If the SAF group decides that each student will receive a pre-determined cash allotment, then a list of all students to receive the funds should be prepared. The club 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 present individual detailed receipts as supporting documentation to the Bookkeeper.
- A Purchase Order is required for vehicle rentals.

To assist campus-based employees with travel expenditures that will be reimbursed from budgeted funds, it has been determined that:

- Employees may request that the Bookkeeper prepare a check in advance for an employee's hotel stay. The employee would take the check payable to the hotel with them when they travel.

- The check should be charged against the 1832RM account. The check can only reflect the maximum per diem per employee per day (plus applicable taxes). The Bookkeeper will apply for reimbursement to the district office for the full hotel cost through the 1832RM CAF account on a Request for Payment (RFP), with a copy of the SAF check and the original hotel bill attached.
- If the payment is to be charged to a CAF, payment will be made directly from the applicable CAF account.
- The employee must submit the actual hotel bill to the Bookkeeper within ten days after the trip.
- Principals and/or Bookkeepers will need to accept the responsibility of ensuring that an employee is not reimbursed for the hotel costs as well as having obtained a check for the hotel cost prior to travel.

Risk Management Department rental van recommendations:

- SAF groups will use the vendor bid list to choose a vehicle rental company when traveling on school business. Using one of these vendors can help provide assurance that safety issues have been addressed. It is a requirement to complete a SAF/CAF purchase order for rental vehicles.
- Rental vehicles should be rented in the name of NEISD.
- Employees are encouraged to purchase the physical damage coverage when renting a vehicle because only liability coverage is provided by the district.
- Under no circumstances should twelve and fifteen passenger vans be used to transport any students.

The NEISD Travel Expense Voucher is completed by the account sponsor for employee travel expenses to be reimbursed from SAF funds.

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.



XXI Campus Activity Funds 900 Accounts (CAF)

XXI.1 900 Campus Activity Fund Accounts

900 Campus Fund accounts are considered budgeted funds of the District, and as such are subject to the same policies and regulations that apply to budgeted funds. Accordingly, the following practices must be adhered to when expending 900 funds:

- Activity Funds Management shall follow the guidelines set forth in CFD (R).
- Bids let by the District for office supplies, travel, etc., shall be honored.
- Use of a SAF/CAF purchase order is strongly advised when high dollar purchases are made and assistance from the Office of Procurement & e-Commerce might be required.
- **Printing services shall be performed by the Print Shop. Written permission from the Print Shop must be obtained if printing is to be performed by a different vendor according to CPAA (R).**
- **Purchases of computer hardware and software shall be approved in writing by the Educational Technology Department. Use of a SAF/CAF purchase order is required.**
- Professional travel will adhere to all requirements set forth in DEE (R).
- Supporting documentation shall be self-explanatory or notations shall be made on the invoice. Notations should be made if there were collections to offset the expense (e.g., t-shirts, etc.).
- Failure to follow NEISD procurement procedures when expending funds from CAF's shall result in the employee being held personally liable for those expenditures.

The 900 Campus Fund accounts may be used for the general operation of the school. Principals must be able to justify the expenditure by answering the following: ***Is there a public purpose in the realm of education?***

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.

XXI.2 Campus Activity Fund Local Expenses

PRINCIPALS' AND ASSISTANT PRINCIPALS' MILEAGE

In accordance with DEE(R), a monthly travel allowance is included in principals' and assistant principals' paychecks according to the schedule below.

- High School Principal - \$90 per month
- High School Assistant Principal - \$70 per month
- Middle School Principal - \$65 per month
- Middle School Assistant Principal - \$35 per month
- Elementary School Principal - \$30 per month
- Elementary Assistant Principal - \$15 per month

Therefore, in-district travel should not be reimbursed through the 900 accounts for these employees.

OTHER EMPLOYEES MILEAGE

All other employees shall be reimbursed at the maximum allowable rate in accordance with the FASRG. The employee's supervisor should approve a detailed local mileage report.

MILEAGE LIMITATIONS

Mileage shall not be claimed for driving between the employee's home and the main or regular place of work. The IRS considers such mileage costs personal commuting expenses. When it is necessary for the employee to travel for school business purposes, mileage claimed can be actual mileage or the mileage shown on the NEISD mileage chart (for travel to District facilities) or actual mileage when business travel is to other facilities. If temporary business travel is to an area outside of the NEISD boundaries, then mileage that exceeds the distance between the employee's residence and their regular place of business can be claimed.

MEALS, PARKING AND OTHER LOCAL EXPENSES

Parking shall be reimbursed according to a receipt or other reasonable evidence. Meals shall be reimbursed (not to exceed \$36 per day) only when authorized by the Superintendent or an Associate Superintendent and when: business is conducted during the meal, or the meal is required as a part of a group activity; or business extends the workday beyond the dinner hour.

Documentation should indicate who was in attendance and what business was discussed in accordance with IRS regulations. Receipts for local expenses should be processed with an NEISD Travel Expense Voucher.

XXI.3 Campus Activity Fund 900 Campus Fund Account Balances

To preclude the schools from accumulating an excessive balance in the 900 Campus Fund accounts and to insure that the funds are being expended on the students, a ceiling is placed on the total net balance in the 900 Campus Fund accounts.

The total fund balance allowable in Campus Activity Funds may not exceed the following limits according to CFD(R):

High Schools	\$45.00 per pupil
Middle Schools	\$35.00 per pupil
Elementary Schools	\$25.00 per pupil
Center School	\$10,000 limit
Alternative Center	\$5,000 limit
Academy of Creative Education	\$15,000

Pupil counts for this calculation will be ADM as of the end of the first week of December of the current school year, and maximum account balances will be measured as of June 30 of the current school year. Any campus with a Campus Activity Fund (CAF) 900 account balance exceeding this calculated ceiling shall provide to the Chief Financial Officer an action plan for use of the excessive balance. Any campus whose balance exceeds 120% of the calculated ceiling may be precluded from conducting additional fundraising activity until the balance is sufficiently depleted (as determined by the Associate Superintendent for Campus Support & Human Resources).

XXI.4 Appropriate Uses and Prohibited Expenditures from 900 Campus Activity Fund Accounts

The following table is provided as a tool to help Principals determine what expenditures are appropriate. The listing is not all-inclusive. Contact the Comptroller for Campus Support or the Internal Auditor with specific questions.

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.
Student body social functions.	Purchase of any GIFT for any person or organization; 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.	Donations 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.
Tickets for school-related functions when attendance is required by the Principal.	Payment of professional organization liability insurance on any individual.

Appropriate Expenditures	Prohibited Expenditures
After-hour Security.	Fund raising dinner tickets.
District approved conference attendance and travel costs for employees, subject to DEE (R) limitations.	Extra compensation or bonuses to employees, whether it be in the form of cash or gifts.
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 attendees & what was discussed is required. Principal may be asked to justify to the Superintendent of Campus Admin why the meal was necessary. CFH(R).	Abuse of number of business meals furnished to staff.
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).	Replacement of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
Retirement reception costs such as refreshments, plates, napkins, utensils for a retiring member of the school's staff.	Business meals furnished to employees which exceed the IRS limitations noted.
Refreshments and snacks for meetings where the school serves as host for related activities for students, staff, and patrons.	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.
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 Government Code §573.023 Maximum \$75.00 (can exceed with prior Superintendent approval). An approved vendor must be used.	Any other expenditure prohibited by federal or state law, TEA or Board policy, or NEISD regulation.

Appropriate Expenditures	Prohibited Expenditures
Logoed "Giveaway Items" not to exceed \$10 per item. If given to employees, limited to two times per year.	Transfers of funds to the faculty accounts (unless the transfer is to correct a prior error).
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 of questionable reimbursements will be provided to the Associate on a monthly basis.



XXII Computer General Ledger Transactions

Receipt and Disbursement transactions to the SAF/CAF (Activity) accounts are posted to the ledger by the Bookkeeper in the School Cash application. The next section of this manual addresses how other types of transactions are posted to the ledger.

XXII.1 Recording Bank Adjustments

Note: The recording of Bank Adjustments and Interfund Transfers are not generated automatically and are posted to the ledger in School Cash by the Activity Fund Accounting Technician. Bank adjustments originate at the bank. The usual procedure when the bank finds it necessary to decrease the school's bank balance is to notify the Activity Fund Accounting Technician by faxing a Debit Memo. A reason a Debit Memo may be issued is errors in deposit resulting from an under deposit. (*i.e.*, Deposit Slip was completed for \$1000; however amount counted by bank was \$980. This would result in a Debit Memo of \$20 being issued).

Debit Memos are recorded as a decrease in the appropriate SAF/CAF account(s) by posting an upload to the campus ledger.

Whenever the school's bank balance is to be increased, the bank notifies the Activity Fund Account Technician by faxing a Credit Memo. A reason a Credit Memo may be issued is errors in deposit resulting from an over deposit. (*i.e.*, The Deposit Slip was completed for \$1000; however \$1010 was actually counted by the bank. A Credit Memo of \$10 would be issued).

Credit Memos are recorded as an increase in appropriate SAF/CAF account(s) by posting an upload to the campus ledger.

All bank memoranda notifying the school of bank adjustments must be retained with the Activity Fund records. All Journal entries and other adjustments to ledger must have appropriate documentation to support the entry.



XXIII Procedures for Transportation Charges

NEISD Transportation requests must be requested via the infoFinder application found in Launchpad.

SAF/CAF TRIP Budget Codes:

199-88-888-88-888-1267-9865 (SAF)
199-88-888-88-888-1262-9461 (CAF)

The Transportation Department will post the completed charges for each campus monthly for services provided. The Bookkeeper can view these charges in infoFinder.

After the trip has been completed the charges will be posted to ledger and deducted from the appropriate Activity Fund Account.



XXIV Procedures for Police Services using SAF/CAF Funds

1. NEISD police supplemental services must be requested via the MAINFRAME NEPD police request system.

SAF/CAF NEPD Budget codes:

796-88-888-88-888-1267-9865 (SAF)
796-88-888-88-888-1262-9461 (CAF)

The Accounting Department will post the completed charges for each campus monthly for services provided. The Bookkeeper can view these charges on the Billing History Option in the NEPD Program.

After the NEPD event has been completed has been completed the charges will be posted to ledger and deducted from the appropriate Activity Fund Account.



Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
1001UN	UNIFORMS-SPRIT (DISTRICT)	UNIFORMS-SPRIT (DISTRICT)	461-1001UN	Due to District	461-Due to District
10021I	INSTRUMENT MAINT - BAND	INSTRUMENT MAINT - BAND	461-10021I	Due to District	461-Due to District
10022I	INSTRUMENT MAINT - ORCH	INSTRUMENT MAINT - ORCH	461-10022I	Due to District	461-Due to District
1002IN	INSTRUMENT MAINTENANCE	INSTRUMENT MAINTENANCE	461-1002IN	Due to District	461-Due to District
1003AH	ATH TICKETS – H.S. VARSITY FOOTBALL	ATH TICKETS – H.S. VARSITY FOOTBALL	461-1003AH	Due to District	461-Due to District
1004AM	ATH TICKETS - MIDDLE SCHOOL	ATH TICKETS - MIDDLE SCHOOL	461-1004AM	Due to District	461-Due to District
1005SA	SATURDAY SCHOOL	SATURDAY SCHOOL	461-1005SA	Due to District	461-Due to District
1006SE	SECURITY EXPENSE -	SECURITY EXPENSE	461-1006SE	Due to District	461-Due to District
1007TX	TEXTBOOK FUND - STATE ISSUE	TEXTBOOK FUND - STATE ISSUE	461-1007TX	Due to District	461-Due to District
1008EV	EVENING HIGH SCHOOL -	EVENING HIGH SCHOOL	461-1008EV	Due to District	461-Due to District
1010SS	SUMMER SCHOOL -	SUMMER SCHOOL	461-1010SS	Due to District	461-Due to District
1012TR	TRANSPORTATION CHARGES	TRANSPORTATION CHARGES	461-1012TR	Due to District	461-Due to District
1013SY	SYMPHONY -	SYMPHONY	461-1013SY	Due to District	461-Due to District
10141U	UNIFORM MAINTENANCE-BAND	UNIFORM MAINTENANCE-BAND	461-10141U	Due to District	461-Due to District
10142U	UNIFORM MAINTENANCE-ORCH.	UNIFORM MAINTENANCE-ORCH.	461-10142U	Due to District	461-Due to District
10143U	UNIFORM MAINTENANCE-CHOIR	UNIFORM MAINTENANCE-CHOIR	461-10143U	Due to District	461-Due to District
1016CU	CUSTODIAL CHARGES	CUSTODIAL CHARGES	461-1016CU	Due to District	461-Due to District
1018WS	ATHLETIC-WINTER CAMPUS TICKETS	ATHLETIC-WINTER CAMPUS TICKETS	461-1018WS	Due to District	461-Due to District
1019SS	ATHLETIC-SPRING CAMPUS TICKETS	ATHLETIC-SPRING CAMPUS TICKETS	461-1019SS	Due to District	461-Due to District
1020ST	STALE DATED CHECKS	STALE DATED CHECKS	461-1020ST	Due to District	461-Due to District
1030CL	CLEARING - PASS THRU - CAMPUS	CLEARING - PASS THRU - CAMPUS	461-1030CL	Due to District	461-Due to District
1040CE	COUNSELORS-CREDIT BY EXAM	COUNSELORS-CREDIT BY EXAM	461-1040CE	Due to District	461-Due to District
1045PE	P.E./HEALTH-CLEARING	P.E./HEALTH-CLEARING	461-1045PE	Due to District	461-Due to District
1080ST	SALES TAX ACCOUNT FOR CAMPUS	CAF-SALES TAX	461-1080ST	Sales Tax	Sales Tax
1832RM	NEISD REIMBURSEMENT	NEISD REIMBURSEMENT	461-1832RM	Due to District	461-Due to District
1878CH	CHANGE FUND/CAMPUS	CHANGE FUND	461-1878CH	Change Fund	Cash Float
2510A	CAMPUS DEFINED CAF #1	CAMPUS DEFINED CAF #1	461-2510A	Campus	461-CAF
2520B	CAMPUS DEFINED CAF #2	CAMPUS DEFINED CAF #2	461-2520B	Campus	461-CAF
2530C	CAMPUS DEFINED CAF #3	CAMPUS DEFINED CAF #3	461-2530C	Campus	461-CAF
2540D	CAMPUS DEFINED CAF #4	CAMPUS DEFINED CAF #4	461-2540D	Campus	461-CAF
2550E	CAMPUS DEFINED CAF #5	CAMPUS DEFINED CAF #5	461-2550E	Campus	461-CAF
401YEA	YEARBOOK	YEARBOOK	865-401YEA	Classroom-SAF	865-SAF
402PUB	PUBLICATIONS	PUBLICATIONS	865-402PUB	Classroom-SAF	865-SAF
502AGR	AGRICULTURE	AGRICULTURE	865-502AGR	CATE	865-SAF
503ART	ART	ART	865-503ART	Classroom-SAF	865-SAF
505AVI	AVID-ADVANCEMENT VIA INDIVIDUAL	AVID-ADVANCEMENT VIA INDIVIDUAL	865-505AVI	Special Services-SAF	865-SAF
506AME	AUTO MECHANICS	AUTO MECHANICS	865-506AME	CATE	865-SAF
5071BA	BAND - TRAVEL	BAND - TRAVEL	865-5071BA	Extracurricular-Fine Arts	865-SAF
507BAN	BAND	BAND	865-507BAN	Extracurricular-Fine Arts	865-SAF
5132CH	CHOIR - TRAVEL	CHOIR - TRAVEL	865-5132CH	Extracurricular-Fine Arts	865-SAF
513CHO	CHOIR	CHOIR	865-513CHO	Extracurricular-Fine Arts	865-SAF
5191DA	CHEERLEADERS -SPIRIT	CHEERLEADERS -SPIRIT	865-5191DA	Extracurricular-Fine Arts	865-SAF
5192DA	SPIRIT / DANCE TEAM	SPIRIT / DANCE TEAM	865-5192DA	Extracurricular-Fine Arts	865-SAF
5193DA	SPIRIT-DRILL TEAM	SPIRIT-DRILL TEAM	865-5193DA	Extracurricular-Fine Arts	865-SAF
5194DA	SPIRIT - FLAGS	SPIRIT - FLAGS	865-5194DA	Extracurricular-Fine Arts	865-SAF
5195DA	SPIRIT / PEP SQUAD	SPIRIT / PEP SQUAD	865-5195DA	Extracurricular-Fine Arts	865-SAF
519DAN	SPIRIT	SPIRIT	865-519DAN	Extracurricular-Fine Arts	865-SAF
521ENG	ENGINEERING TECH. ACA.-ROCKETRY PROGRAM	ENGINEERING TECH. ACA.-ROCKETRY PROGRAM	865-521ENG	CATE	865-SAF
522ELE	ELECTRICAL TRADES	ELECTRICAL TRADES	865-522ELE	CATE	865-SAF
533HEA	HEALTH OCCUPATIONS	HEALTH OCCUPATIONS	865-533HEA	CATE	865-SAF

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
534HOM	FAMILY AND CONSUMER SCIENCE (F.C.S.)	FAMILY AND CONSUMER SCIENCE (F.C.S.)	865-534HOM	Classroom-SAF	865-SAF
5361HO	HORTICULTURE-GREENHOUSE	HORTICULTURE-GREENHOUSE	865-5361HO	CATE	865-SAF
5362VE	VETERINARY TECHNOLOGY	VETERINARY TECHNOLOGY	865-5362VE	CATE	865-SAF
536HOR	HORTICULTURE - FLORAL DESIGN	HORTICULTURE - FLORAL DESIGN	865-536HOR	CATE	865-SAF
5381IA	TECHNOLOGY EDUC. - GRAPHICS	TECHNOLOGY EDUC. - GRAPHICS	865-5381IA	Classroom-SAF	865-SAF
5385IA	TECHNOLOGY EDUC. - MULTI MEDIA	TECHNOLOGY EDUC. - MULTI MEDIA	865-5385IA	Classroom-SAF	865-SAF
538IA	TECHNOLOGY EDUCATION	TECHNOLOGY EDUCATION	865-538IA	Classroom-SAF	865-SAF
549MEA	MEAT PROCESSING	MEAT PROCESSING	865-549MEA	CATE	865-SAF
5503VI	CINEMA ANIMATION	CINEMA ANIMATION	865-5503VI	Extracurricular-Fine Arts	865-SAF
5506TT	TECHNICAL THEATRE	TECHNICAL THEATRE	865-5506TT	Extracurricular-Fine Arts	865-SAF
550NES	THEATRICAL PRODUCTIONS	THEATRICAL PRODUCTIONS	865-550NES	Extracurricular-Fine Arts	865-SAF
5532OR	ORCHESTRA - TRAVEL	ORCHESTRA - TRAVEL	865-5532OR	Extracurricular-Fine Arts	865-SAF
553ORC	ORCHESTRA	ORCHESTRA	865-553ORC	Extracurricular-Fine Arts	865-SAF
559ROT	R.O.T.C.	R.O.T.C.	865-559ROT	ROTC-Students	865-SAF
5591RO	R.O.T.C. - DRILL	R.O.T.C. - DRILL	865-5591RO	ROTC-Students	865-SAF
5603SC	SCIENCE-AQUATICS	SCIENCE-AQUATICS	865-5603SC	Classroom-SAF	865-SAF
5604SC	SCIENCE-ENVIRONMENT	SCIENCE-ENVIRONMENT	865-5604SC	Classroom-SAF	865-SAF
5606SC	SCIENCE-GEOLOGY	SCIENCE-GEOLOGY	865-5606SC	Classroom-SAF	865-SAF
5607SC	SCIENCE-ANATOMY	SCIENCE-ANATOMY	865-5607SC	Classroom-SAF	865-SAF
560SCI	SCIENCE	SCIENCE	865-560SCI	Classroom-SAF	865-SAF
562STO	SCHOOL STORE - STUDENT GROUP	SCHOOL STORE - STUDENT GROUP	865-562STO	Campuswide	865-SAF
565SPA	SPANISH - A	SPANISH - A	865-565SPA	Classroom-SAF	865-SAF
5664SP	SPECIAL ED	SPECIAL ED	865-5664SP	Special Services-SAF	865-SAF
567SPD	SPEECH / DEBATE	SPEECH / DEBATE	865-567SPD	Extracurricular-Fine Arts	865-SAF
5741TH	THEATRE ARTS / MUSICALS	THEATRE ARTS / MUSICALS	865-5741TH	Extracurricular-Fine Arts	865-SAF
5742TT	THEATRE TRAVEL	THEATRE TRAVEL	865-5742TT	Extracurricular-Fine Arts	865-SAF
574THE	THEATRE ARTS / DRAMA	THEATRE ARTS / DRAMA	865-574THE	Extracurricular-Fine Arts	865-SAF
5802VE	V.E.H. FOOD SERVICE	V.E.H. FOOD SERVICE	865-5802VE	CATE	865-SAF
583PAL	PAL - PEER ASSISTANCE LEADERSHIP	PAL - PEER ASSISTANCE LEADERSHIP	865-583PAL	Classroom-SAF	865-SAF
5841ST	STAN - WINNERS CIRCLE	STAN - WINNERS CIRCLE	865-5841ST	Classroom-SAF	865-SAF
584STA	STUDENT ASSISTANCE PROGRAM	STUDENT ASSISTANCE PROGRAM	865-584STA	Classroom-SAF	865-SAF
596PAW	PAWS CAUSE	PAWS CAUSE	865-596PAW	Student Clubs	865-SAF
597MUN	MODEL UNITED NATIONS	MODEL UNITED NATIONS	865-597MUN	Classroom-SAF	865-SAF
5991DA	SPIRIT - CHEERLEADERS	SPIRIT - CHEERLEADERS	865-5991DA	Extracurricular-Fine Arts	865-SAF
5992DA	SPIRIT - DANCE TEAM	SPIRIT - DANCE TEAM	865-5992DA	Extracurricular-Fine Arts	865-SAF
5993DA	SPIRIT - DRILL TEAM	SPIRIT - DRILL TEAM	865-5993DA	Extracurricular-Fine Arts	865-SAF
5995DA	SPIRIT - PEP SQUAD	SPIRIT - PEP SQUAD	865-5995DA	Extracurricular-Fine Arts	865-SAF
5998DA	ANNUAL DANCE	ANNUAL DANCE	865-5998DA	Campuswide	865-SAF
6021AR	ART - NATL ART HONOR SOCIETY	ART - NATL ART HONOR SOCIETY	865-6021AR	Student Clubs	865-SAF
602ART	ART CLUB	ART CLUB	865-602ART	Student Clubs	865-SAF
604AFS	A.F.S.(AMERICAN FIELD SERVICE)	A.F.S.(AMERICAN FIELD SERVICE)	865-604AFS	Student Clubs	865-SAF
6062EC	ECOLOGY	ECOLOGY	865-6062EC	Student Clubs	865-SAF
606CBE	CAMPUS BEAUTIFICATION - STUDENT GROUP	CAMPUS BEAUTIFICATION	865-606CBE	Student Clubs	865-SAF
6075EG	THE LEAGUE OF EXTRAORDINARY GENTLEMEN	LEAGUE OF EXTRAORDINARY GENTLEMEN	865-6075EG	Student Clubs	865-SAF
6094SK	SKILLS USA	SKILLS USA	865-6094SK	Student Clubs	865-SAF
610CEC	CULTURAL EXCHANGE CLUB	CULTURAL EXCHANGE CLUB	865-610CEC	Student Clubs	865-SAF
612CHO	CHORAL CLUB	CHORAL CLUB	865-612CHO	Student Clubs	865-SAF
615COM	COMPUTER CLUB	COMPUTER CLUB	865-615COM	Student Clubs	865-SAF
616CRE	CREATIVE WRITER CLUB	CREATIVE WRITER CLUB	865-616CRE	Student Clubs	865-SAF
620DRM	DRAMA CLUB	DRAMA CLUB	865-620DRM	Student Clubs	865-SAF

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
6211DE	D.E.C.A.I (DISTRIBUTIVE ED CLUBS OF AM)	D.E.C.A.I (DISTRIBUTIVE ED CLUBS OF AM)	865-6211DE	Student Clubs	865-SAF
6251FR	FRENCH - NATIONAL HONOR SOCIETY	FRENCH - NATIONAL HONOR SOCIETY	865-6251FR	Student Clubs	865-SAF
625FRE	FRENCH CLUB	FRENCH CLUB	865-625FRE	Student Clubs	865-SAF
626FBL	F.B.L.A. (FUTURE BUSINESS LEADERS)	F.B.L.A. (FUTURE BUSINESS LEADERS)	865-626FBL	Student Clubs	865-SAF
627FCA	FELLOWSHIP OF CHRISTIAN ATHLETES)	FELLOWSHIP OF CHRISTIAN ATHLETES)	865-627FCA	Student Clubs	865-SAF
6282FA	FUTURE FARMERS OF AMER.- BARNS	FUTURE FARMERS OF AMER.- BARNS	865-6282FA	Student Clubs	865-SAF
628FFA	FUTURE FARMERS OF AMERICA	FUTURE FARMERS OF AMERICA	865-628FFA	Student Clubs	865-SAF
629FHA	FAMILY, CONS. & CAREER LDR OF AM	FAMILY, CONS. & CAREER LDR OF AM	865-629FHA	Student Clubs	865-SAF
630FTA	FUTURE TEACHER OF AMERICA	FUTURE TEACHER OF AMERICA	865-630FTA	Student Clubs	865-SAF
631GER	GERMAN CLUB	GERMAN CLUB	865-631GER	Student Clubs	865-SAF
6324ES	EUROPEAN STUDIES CLUB	EUROPEAN STUDIES CLUB	865-6324ES	Student Clubs	865-SAF
632HIS	HISTORY CLUB	HISTORY CLUB	865-632HIS	Student Clubs	865-SAF
633HOM	HOMEMAKING CLUB	HOMEMAKING CLUB	865-633HOM	Student Clubs	865-SAF
635HOS	HEALTH OCCUPATION STU. ASSOC.	HEALTH OCCUPATION STU. ASSOC.	865-635HOS	Student Clubs	865-SAF
637IAC	INDUSTRIAL ARTS CLUB	INDUSTRIAL ARTS CLUB	865-637IAC	Student Clubs	865-SAF
639JRO	JR. OPTIMIST CLUB	JR. OPTIMIST CLUB	865-639JRO	Student Clubs	865-SAF
640JET	J.E.T.S.(JR ENGINEERING TECH SOC)	J.E.T.S.(JR ENGINEERING TECH SOC)	865-640JET	Student Clubs	865-SAF
6411KE	KEY CLUB	KEY CLUB	865-6411KE	Student Clubs	865-SAF
6414AB	SERV ORG-THE ABILITY TEAM	SERV ORG-THE ABILITY TEAM	865-6414AB	Student Clubs	865-SAF
642LAT	LATIN CLUB	LATIN CLUB	865-642LAT	Student Clubs	865-SAF
643LAW	LAW ENFORCEMENT	LAW ENFORCEMENT	865-643LAW	Student Clubs	865-SAF
6451LI	LITERARY MAGAZINE	LITERARY MAGAZINE	865-6451LI	Student Clubs	865-SAF
6452CO	COMIC BOOK CLUB	COMIC BOOK CLUB	865-6452CO	Student Clubs	865-SAF
647MAT	MATH CLUB	MATH CLUB	865-647MAT	Student Clubs	865-SAF
648MUA	MU ALPHA THETA	MU ALPHA THETA	865-648MUA	Student Clubs	865-SAF
649NOS	NATIONAL OCEAN SCIENCE BOWL	NATIONAL OCEAN SCIENCE BOWL	865-649NOS	Student Clubs	865-SAF
6501HS	NATIONAL ENGLISH HONOR SOCIETY	NATIONAL ENGLISH HONOR SOCIETY	865-6501HS	Student Clubs	865-SAF
650NFL	NATL FORENSIC LEAGUE (N.F.L.)	NATL FORENSIC LEAGUE (N.F.L.)	865-650NFL	Student Clubs	865-SAF
6511NJ	NATL JR. HONOR SOCIETY (N.J.H.S.)	NATL JR. HONOR SOCIETY (N.J.H.S.)	865-6511NJ	Student Clubs	865-SAF
6513HS	HONOR SOCIETY - UNDERCLASSMEN	HONOR SOCIETY - UNDERCLASSMEN	865-6513HS	Student Clubs	865-SAF
6518HS	NATIONAL HONOR SOCIETY - SCIENCE	NATIONAL HONOR SOCIETY - SCIENCE	865-6518HS	Student Clubs	865-SAF
651NHM	NATIONAL HONOR SOCIETY - MATH	NATIONAL HONOR SOCIETY - MATH	865-651NHM	Student Clubs	865-SAF
651NHS	NATL HONOR SOCIETY (N.H.S.)	NATL HONOR SOCIETY (N.H.S.)	865-651NHS	Student Clubs	865-SAF
6561CH	CHEMISTRY CLUB	CHEMISTRY CLUB	865-6561CH	Student Clubs	865-SAF
6562AS	ASTRONOMY CLUB	ASTRONOMY CLUB	865-6562AS	Student Clubs	865-SAF
6573WA	WATCH D.O.G.S.	WATCH D.O.G.S.	865-6573WA	Student Clubs	865-SAF
661REA	READERS CLUB	READERS CLUB	865-661REA	Student Clubs	865-SAF
6643SR	SCIENCE CLUB-ROBOTICS	SCIENCE CLUB-ROBOTICS	865-6643SR	Student Clubs	865-SAF
6644LE	FIRST LEGO LEAGUE	FIRST LEGO LEAGUE	865-6644LE	Student Clubs	865-SAF
6647ST	STEM-FRC	STEM-FRC	865-6647ST	Student Clubs	865-SAF
6648SS	S.T.E.M. SCHOLARS	S.T.E.M. SCHOLARS	865-6648SS	Student Clubs	865-SAF
664SCI	SCIENCE CLUB	SCIENCE CLUB	865-664SCI	Student Clubs	865-SAF
6650SC	SERVICE ORG. - INTERACT CLUB	SERVICE ORG. - INTERACT CLUB	865-6650SC	Student Clubs	865-SAF
6653SC	SERVICE ORG. - LEO CLUB	SERVICE ORG. - LEO CLUB	865-6653SC	Student Clubs	865-SAF
6656SC	SERVICE ORG. - FRIENDS	SERVICE ORG. - FRIENDS	865-6656SC	Student Clubs	865-SAF
6658SC	PEER ASSISTANCE LEADERSHIP CLUB	PEER ASSISTANCE LEADERSHIP CLUB	865-6658SC	Student Clubs	865-SAF
6659SC	YOUTH FOR ANIMALS	YOUTH FOR ANIMALS	865-6659SC	Student Clubs	865-SAF
6661AR	ARCHERY CLUB	ARCHERY CLUB	865-6661AR	Student Clubs	865-SAF
6662BA	BASKETBALL CLUB	BASKETBALL CLUB	865-6662BA	Student Clubs	865-SAF
666SOC	SOCCER CLUB	SOCCER CLUB	865-666SOC	Student Clubs	865-SAF

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
6681SP	SPANISH - NATL SPANISH HONOR SOCIETY	SPANISH - NATL SPANISH HONOR SOCIETY	865-6681SP	Student Clubs	865-SAF
668SPA	SPANISH CLUB	SPANISH CLUB	865-668SPA	Student Clubs	865-SAF
669SPE	SPECIAL OLYMPICS	SPECIAL OLYMPICS	865-669SPE	Student Clubs	865-SAF
670SCL	SPEECH CLUB	SPEECH CLUB	865-670SCL	Student Clubs	865-SAF
671SPI	SPIRIT CLUB	SPIRIT CLUB	865-671SPI	Student Clubs	865-SAF
672SKA	SKATEBOARD CLUB	SKATEBOARD CLUB	865-672SKA	Student Clubs	865-SAF
673TEC	TECHNOLOGY STUDENT ASSOCIATION	TECHNOLOGY STUDENT ASSOCIATION	865-673TEC	Student Clubs	865-SAF
678BOW	BOWLING CLUB	BOWLING CLUB	865-678BOW	Student Clubs	865-SAF
6783DA	DANCE CLUB	DANCE CLUB	865-6783DA	Student Clubs	865-SAF
6791QU	QUIZBOWL	QUIZBOWL	865-6791QU	Student Clubs	865-SAF
6801CO	CO-EXIST CLUB	CO-EXIST CLUB	865-6801CO	Student Clubs	865-SAF
6811AS	AMERICAN SIGN LANGUAGE HONOR SOCIETY	AMERICAN SIGN LANGUAGE HONOR SOCIETY	865-6811AS	Student Clubs	865-SAF
681SIG	SIGN LANGUAGE CLUB	SIGN LANGUAGE CLUB	865-681SIG	Student Clubs	865-SAF
6842CH	CHINESE CLUB	CHINESE CLUB	865-6842CH	Student Clubs	865-SAF
6843KO	ASIAN EXCHANGE - TRAVEL	ASIAN EXCHANGE - TRAVEL	865-6843KO	Student Clubs	865-SAF
684JAP	JAPANESE CLUB	JAPANESE CLUB	865-684JAP	Student Clubs	865-SAF
686ENG	ENGINEERS CLUB	ENGINEERS CLUB	865-686ENG	Student Clubs	865-SAF
688FAS	FASHION CLUB	FASHION CLUB	865-688FAS	Student Clubs	865-SAF
690SCO	STUDENT COUNCIL	STUDENT COUNCIL	865-690SCO	Student Clubs	865-SAF
6922UI	U.I.L. ACADEMICS	U.I.L. ACADEMICS	865-6922UI	Student Clubs	865-SAF
6923UI	U.I.L. LITERARY	U.I.L. LITERARY	865-6923UI	Student Clubs	865-SAF
694UNI	UNITY CLUB	UNITY CLUB	865-694UNI	Student Clubs	865-SAF
696OUT	OUTDOOR ADVENTURERS	OUTDOOR ADVENTURERS	865-696OUT	Student Clubs	865-SAF
6995FI	FITNESS CLUB	FITNESS CLUB	865-6995FI	Student Clubs	865-SAF
6996GA	GARDENING CLUB	GARDENING CLUB	865-6996GA	Student Clubs	865-SAF
7012SE	SENIOR CLASS-SPECIAL PROJECTS	SENIOR CLASS-SPECIAL PROJECTS	865-7012SE	Class Funds	865-SAF
701SEN	SENIOR CLASS	SENIOR CLASS	865-701SEN	Class Funds	865-SAF
7022JU	JUNIOR CLASS-SPECIAL PROJECTS	JUNIOR CLASS-SPECIAL PROJECTS	865-7022JU	Class Funds	865-SAF
702JUN	JUNIOR CLASS	JUNIOR CLASS	865-702JUN	Class Funds	865-SAF
703SOP	SOPHOMORE CLASS	SOPHOMORE CLASS	865-703SOP	Class Funds	865-SAF
704FRE	FRESHMAN CLASS	FRESHMAN CLASS	865-704FRE	Class Funds	865-SAF
705EIA	EIGHTH GRADE CLASS	EIGHTH GRADE CLASS	865-705EIA	Class Funds	865-SAF
708FIF	FIFTH GRADE CLASS	FIFTH GRADE CLASS	865-708FIF	Class Funds	865-SAF
709FOU	FOURTH GRADE CLASS	FOURTH GRADE CLASS	865-709FOU	Class Funds	865-SAF
710THI	THIRD GRADE CLASS	THIRD GRADE CLASS	865-710THI	Class Funds	865-SAF
7111SE	SECOND GRADE - CORE KNOWLEDGE	SECOND GRADE - CORE KNOWLEDGE	865-7111SE	Class Funds	865-SAF
711SEC	SECOND GRADE CLASS	SECOND GRADE CLASS	865-711SEC	Class Funds	865-SAF
713KIN	KINDERGARTEN CLASS	KINDERGARTEN CLASS	865-713KIN	Class Funds	865-SAF
714PRE	PRE-KINDERGARTEN CLASS	PRE-KINDERGARTEN CLASS	865-714PRE	Class Funds	865-SAF
7510A	CAMPUS DEFINED SAF #1	CAMPUS DEFINED SAF #1	865-7510A	Student Clubs	865-SAF
7520B	CAMPUS DEFINED SAF #2	CAMPUS DEFINED SAF #2	865-7520B	Student Clubs	865-SAF
7530C	CAMPUS DEFINED SAF #3	CAMPUS DEFINED SAF #3	865-7530C	Student Clubs	865-SAF
7540D	CAMPUS DEFINED SAF #4	CAMPUS DEFINED SAF #4	865-7540D	Student Clubs	865-SAF
7550E	CAMPUS DEFINED SAF #5	CAMPUS DEFINED SAF #5	865-7550E	Student Clubs	865-SAF
803KCT	KIRBO CHARITABLE TRUST FOR ATH. - JOHNSON	KIRBO CHARITABLE TRUST FOR ATH. - JOHNSON	865-803KCT	Grants/Trusts	865-SAF
806ACD	ACADEMIC DEVELOPMENT FUND	ACADEMIC DEVELOPMENT FUND	865-806ACD	Grants/Trusts	865-SAF
8134AD	ADMINISTRATORS HOSPITALITY	ADMINISTRATORS HOSPITALITY	865-8134AD	Hospitality	865-SAF
813FAC	FACULTY FUND	FACULTY FUND	865-813FAC	Hospitality	865-SAF
815BOS	SCHOOL MASCOT	SCHOOL MASCOT	865-815BOS	Campuswide	865-SAF
820STA	STALE DATED CHECKS - SAF	STALE DATED CHECKS - SAF	865-820STA	Admin-SAF	865-Admin

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
830CLE	CLEARING PASS - THRU - STUDENT	CLEARING PASS - THRU - STUDENT	865-830CLE	Admin-SAF	865-Admin
832RMB	N.E.I.S.D. REIMBURSEMENT	N.E.I.S.D. REIMBURSEMENT	865-832RMB	Admin-SAF	865-Admin
835PRO	PROJECT GRADUATION	PROJECT GRADUATION	865-835PRO	Class Funds	865-SAF
8714DO	TRUST-HEB AWARD	TRUST-HEB AWARD	865-8714DO	Grants/Trusts	865-SAF
8716DO	DONATIONS-FAMILY LIASON	DONATIONS-FAMILY LIASON	865-8716DO	Donations-SAF	865-SAF
8719DO	DONATIONS - PINK	DONATIONS - PINK	865-8719DO	Donations-SAF	865-SAF
871DON	DONATIONS-SPECIAL	DONATIONS-SPECIAL	865-871DON	Donations-SAF	865-SAF
872GRA	GRANTS	GRANTS	865-872GRA	Grants/Trusts	865-SAF
872RAC	GRANTS - RACKSPACE	GRANTS - RACKSPACE	865-872RAC	Grants/Trusts	865-SAF
880STS	SALES TAX ACCOUNT FOR STUDENTS	SAF-SALES TAX	865-880STS	Sales Tax	Sales Tax
890INV	INVESTMENT INTEREST - SAF	INVESTMENT INTEREST - SAF	865-890INV	Admin-SAF	865-Admin
891BOA	INTEREST/FEES - STUDENT	INTEREST/FEES - STUDENT	865-891BOA	Admin-SAF	865-Admin
901GEN	CAMPUS FUND	CAMPUS FUND	461-901GEN	Campus	461-CAF
9041DO	DONATIONS - P.T.A.	DONATIONS - P.T.A.	461-9041DO	Donations-CAF	461-CAF
9043DO	DONATIONS - N.E. FOUNDATION	DONATIONS - N.E. FOUNDATION	461-9043DO	Donations-CAF	461-CAF
9044DO	DONATIONS - CAMPUS FUNDS	DONATIONS - CAMPUS FUNDS	461-9044DO	Donations-CAF	461-CAF
9046DO	DONATION-HEB AWARD	DONATION-HEB AWARD	461-9046DO	Donations-CAF	461-CAF
9047DO	DONATIONS-FIELD TRIPS	DONATIONS-FIELD TRIPS	461-9047DO	Donations-CAF	461-CAF
904DON	DONATIONS	DONATIONS	461-904DON	Donations-CAF	461-CAF
905FIN	FINES - GENERAL	FINES - GENERAL	461-905FIN	Campus	461-CAF
9061FU	FUND RAISING - ASSEMBLIES	FUND RAISING - ASSEMBLIES	461-9061FU	Campus	461-CAF
9062FU	FUND RAISING - GENERAL	FUND RAISING - GENERAL	461-9062FU	Campus	461-CAF
9064FU	FUND RAISING-AGENDAS	FUND RAISING-AGENDAS	461-9064FU	Campus	461-CAF
906FUN	FUND RAISING	FUND RAISING	461-906FUN	Campus	461-CAF
907FAM	FAMILY LIASON	FAMILY LIASON	461-907FAM	Special Services	461-CAF
9081DO	DONATIONS-LEADER IN ME	DONATIONS-LEADER IN ME	461-9081DO	Donations-CAF	461-CAF
9085DO	DONATIONS - GIFTED AND TALENTED	DONATIONS - GIFTED AND TALENTED	461-9085DO	Donations-CAF	461-CAF
910IDC	I.D. CARDS	I.D. CARDS	461-910IDC	Campus	461-CAF
913PAR	PARKING PERMITS	PARKING PERMITS	461-913PAR	Campus	461-CAF
917SSC	SCHOOL PROJECT-CANOPIES	SCHOOL PROJECT-CANOPIES	461-9175SC	Campus	461-CAF
917SCH	SCHOOL PROJECT	SCHOOL PROJECT	461-917SCH	Campus	461-CAF
9182TE	TECHNOLOGY - GRANT	TECHNOLOGY - GRANT	461-9182TE	Campus	461-CAF
918TEC	TECHNOLOGY --	TECHNOLOGY	461-918TEC	Campus	461-CAF
919SCH	SCHOOL STORE - CAMPUS FUND	SCHOOL STORE - CAMPUS FUND	461-919SCH	Campus	461-CAF
9203GR	GRANTS - S.W. FOUNDATION ANATOMY	GRANTS - S.W. FOUNDATION ANATOMY	461-9203GR	Grants	461-CAF
9204GR	GRANTS - S.W. FOUNDATION BIOLOGY	GRANTS - S.W. FOUNDATION BIOLOGY	461-9204GR	Grants	461-CAF
920GRA	GRANTS - GENERAL	GRANTS - GENERAL	461-920GRA	Grants	461-CAF
922SPE	SPECIAL EVENTS	SPECIAL EVENTS	461-922SPE	Campus	461-CAF
9243SA	CAMPUS - SATURDAY SCHOOL	CAMPUS - SATURDAY SCHOOL	461-9243SA	Campus	461-CAF
9245WE	CAMPUS - WELLNESS FUND	CAMPUS - WELLNESS FUND	461-9245WE	Campus	461-CAF
924CBE	CAMPUS BEAUTIFICATION	CAMPUS BEAUTIFICATION	461-924CBE	Campus	461-CAF
92521U	UNIFORMS - FINE ARTS-BAND	UNIFORMS - FINE ARTS-BAND	461-92521U	Fine Arts	461-CAF
92522U	UNIFORMS - FINE ARTS-ORCH.	UNIFORMS - FINE ARTS-ORCH.	461-92522U	Fine Arts	461-CAF
9253UN	UNIFORMS-CHEER	UNIFORMS-CHEER	461-9253UN	Fine Arts	461-CAF
9291SR	STUDENT RECOGNITION - PRIDE	STUDENT RECOGNITION - PRIDE	461-9291SR	Campus	461-CAF
9292SI	STUDENT INCENTIVES	STUDENT INCENTIVES	461-9292SI	Campus	461-CAF
934SPE	SPECIAL OLYMPICS - TEAM NEISD	SPECIAL OLYMPICS - TEAM NEISD	461-934SPE	Special Services	461-CAF
935YAP	YOUNG ASTRONAUT PROGRAM	YOUNG ASTRONAUT PROGRAM	461-935YAP	CATE Class	461-CAF
9390GR	GRANTS - GEN YOUTH FOUNDATION	GRANTS - GEN YOUTH FOUNDATION	461-9390GR	Grants	461-CAF
9393GR	GRANTS - SCIENCE	GRANTS - SCIENCE	461-9393GR	Grants	461-CAF

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
9396AV	GRANTS - AVID	GRANTS - AVID	461-9396AV	Grants	461-CAF
9397HC	GRANT - HOLT/CAT	GRANT - HOLT/CAT	461-9397HC	Grants	461-CAF
9399GB	GRANT-SILVER AND BLACK GIVE BACK	GRANT-SILVER AND BLACK GIVE BACK	461-9399GB	Grants	461-CAF
940LOG	LOG CABIN	LOG CABIN	461-940LOG	Campus	461-CAF
941UIL	UIL DISTRICT	UIL DISTRICT	461-941UIL	Campus	461-CAF
9431SU	SUMMER - FRESHMAN CAMP	SUMMER - FRESHMAN CAMP	461-9431SU	Athletics	461-CAF
9432SU	SUMMER - ALL SPORTS CAMP	SUMMER - ALL SPORTS CAMP	461-9432SU	Athletics	461-CAF
9434SU	SUMMER CAMP - ORCHESTRA	SUMMER CAMP - ORCHESTRA	461-9434SU	Athletics	461-CAF
943SUM	SUMMER CAMP - RECREATION	SUMMER CAMP - RECREATION	461-943SUM	Athletics	461-CAF
944REA	READING MATERIALS	READING MATERIALS	461-944REA	Campus	461-CAF
946SIX	SIXTH GRADE	SIXTH GRADE	461-946SIX	Classroom	461-CAF
947SEV	SEVENTH GRADE	SEVENTH GRADE	461-947SEV	Classroom	461-CAF
948EIG	EIGHTH GRADE	EIGHTH GRADE	461-948EIG	Classroom	461-CAF
955CLI	CLINIC SUPPLIES	CLINIC SUPPLIES	461-955CLI	School Support	461-CAF
9562CO	COUNSELORS - PREPARATORY EXAM	COUNSELORS - PREPARATORY EXAM	461-9562CO	School Support	461-CAF
9564CO	COUNSELORS - P.S.A.T	COUNSELORS - P.S.A.T	461-9564CO	School Support	461-CAF
9565CO	COUNSELORS - P.S.A.T SUMMER PREP	COUNSELORS - P.S.A.T SUMMER PREP	461-9565CO	School Support	461-CAF
956COU	COUNSELORS	COUNSELORS	461-956COU	School Support	461-CAF
961AVI	ADVANCEMENT VIA INDIVIDUAL DETERMINA	A.V.I.D.	461-961AVI	Special Services	461-CAF
9641ST	CAMPUS FUND - 1ST GRADE	CAMPUS FUND - 1ST GRADE	461-9641ST	Campus	461-CAF
9642ND	CAMPUS FUND - 2ND GRADE	CAMPUS FUND - 2ND GRADE	461-9642ND	Campus	461-CAF
9643RD	CAMPUS FUND - 3RD GRADE	CAMPUS FUND - 3RD GRADE	461-9643RD	Campus	461-CAF
9644TH	CAMPUS FUND - 4TH GRADE	CAMPUS FUND - 4TH GRADE	461-9644TH	Campus	461-CAF
9645TH	CAMPUS FUND - 5TH GRADE	CAMPUS FUND - 5TH GRADE	461-9645TH	Campus	461-CAF
9646PR	CAMPUS FUND-PRE-KINDERGARDEN	CAMPUS FUND-PRE-KINDERGARDEN	461-9646PR	Campus	461-CAF
9647GT	CAMPUS FUND - GT-GIFTED AND TALENTED	CAMPUS FUND - GT-GIFTED AND TALENTED	461-9647GT	Campus	461-CAF
964KIN	CAMPUS FUND - KINDERGARDEN	CAMPUS FUND - KINDERGARDEN	461-964KIN	Campus	461-CAF
9661LI	LIBRARY - LOST BOOKS & FINES	LIBRARY - LOST BOOKS & FINES	461-9661LI	School Support	461-CAF
9664LI	LIBRARY - BATTLE OF THE BOOKS	LIBRARY - BATTLE OF THE BOOKS	461-9664LI	School Support	461-CAF
966LIB	LIBRARY - BOOKFAIR/FUNDRAISING	LIBRARY - BOOKFAIR/FUNDRAISING	461-966LIB	School Support	461-CAF
9671DA	ATHLETICS - DANCE	ATHLETICS - DANCE	461-9671DA	Athletics	461-CAF
9682BK	ATHLETIC - BASKETBALL - BOYS	ATHLETIC - BASKETBALL - BOYS	461-9682BK	Athletics	461-CAF
9683BK	ATHLETIC - BASKETBALL - GIRLS	ATHLETIC - BASKETBALL - GIRLS	461-9683BK	Athletics	461-CAF
9684FO	ATHLETIC - FOOTBALL	ATHLETIC - FOOTBALL	461-9684FO	Athletics	461-CAF
9685SO	ATHLETIC - SOCCER - BOYS	ATHLETIC - SOCCER - BOYS	461-9685SO	Athletics	461-CAF
9686SO	ATHLETIC - SOCCER - GIRLS	ATHLETIC - SOCCER - GIRLS	461-9686SO	Athletics	461-CAF
9687SB	ATHLETIC - SOFTBALL	ATHLETIC - SOFTBALL	461-9687SB	Athletics	461-CAF
9688SW	ATHLETIC - SWIMMING	ATHLETIC - SWIMMING	461-9688SW	Athletics	461-CAF
9689VO	ATHLETIC - VOLLEYBALL	ATHLETIC - VOLLEYBALL	461-9689VO	Athletics	461-CAF
968BAS	ATHLETIC - BASEBALL	ATHLETIC - BASEBALL	461-968BAS	Athletics	461-CAF
9691TR	ATHLETIC - TRACK - GIRLS	ATHLETIC - TRACK - GIRLS	461-9691TR	Athletics	461-CAF
9692TR	ATHLETIC - TRACK - CROSS	ATHLETIC - TRACK - CROSS	461-9692TR	Athletics	461-CAF
9693WR	ATHLETIC - WRESTLING	ATHLETIC - WRESTLING	461-9693WR	Athletics	461-CAF
9694FO	ATHLETIC - FOOTBALL - FIELD MAINTENANCE	ATHLETIC - FOOTBALL - FIELD MAINTENANCE	461-9694FO	Athletics	461-CAF
969TRA	ATHLETIC - TRACK - BOYS	ATHLETIC - TRACK - BOYS	461-969TRA	Athletics	461-CAF
9702AT	ATHLETIC DEPT - BOYS	ATHLETIC DEPT - BOYS	461-9702AT	Athletics	461-CAF
9703AT	ATHLETIC DEPT - GIRLS	ATHLETIC DEPT - GIRLS	461-9703AT	Athletics	461-CAF
9705AT	ATHLETIC DEPT - TRAINERS	ATHLETIC DEPT - TRAINERS	461-9705AT	Athletics	461-CAF
9706AT	ATHLETIC DEPT - GOLF	ATHLETIC DEPT - GOLF	461-9706AT	Athletics	461-CAF
9707AT	ATHLETIC DEPT - TENNIS	ATHLETIC DEPT - TENNIS	461-9707AT	Athletics	461-CAF

Old Acct	Acct Name	Category Name	Category Number	Category Umbrella	Umbrella Type
9708AT	STRENGTH/CONDITIONING	STRENGTH/CONDITIONING	461-9708AT	Athletics	461-CAF
970ATH	ATHLETIC DEPARTMENT	ATHLETIC DEPARTMENT	461-970ATH	Athletics	461-CAF
9711BA	BAND/MUSIC CHOIR	BAND/MUSIC CHOIR	461-9711BA	Fine Arts	461-CAF
9712BA	BAND/MUSIC ORCHESTRA	BAND/MUSIC ORCHESTRA	461-9712BA	Fine Arts	461-CAF
9717BA	BAND/MUSIC/MARIACHI	BAND/MUSIC/MARIACHI	461-9717BA	Fine Arts	461-CAF
971BAN	BAND/MUSIC DEPARTMENT	BAND/MUSIC DEPARTMENT	461-971BAN	Fine Arts	461-CAF
972BUS	BUSINESS DEPARTMENT	BUSINESS DEPARTMENT	461-972BUS	Campus	461-CAF
9731CA	CAREER & TECHNOLOGY FOOD SERVICE	CAREER & TECHNOLOGY FOOD SERVICE	461-9731CA	CATE Class	461-CAF
9732CA	CAREER & TECH-INDUSTRIAL ARTS	CAREER & TECH-INDUSTRIAL ARTS	461-9732CA	CATE Class	461-CAF
9733CA	CAREER & TECH- WOODWORKING	CAREER & TECH- WOODWORKING	461-9733CA	CATE Class	461-CAF
9735CA	CAREER & TECH - EMT (EMERG. MEDICAL TRA	CAREER & TECH - EMT (EMERG. MEDICAL TRAI	461-9735CA	CATE Class	461-CAF
9741EN	ENGLISH DEPARTMENT - READING	ENGLISH DEPARTMENT - READING	461-9741EN	Classroom	461-CAF
9742EN	ENGLISH-ENGLISH AS 2ND LANGUAGE	ENGLISH-ENGLISH AS 2ND LANGUAGE	461-9742EN	Classroom	461-CAF
9744EN	ENGLISH - GRANT	ENGLISH - GRANT	461-9744EN	Classroom	461-CAF
974ENG	ENGLISH DEPARTMENT	ENGLISH DEPARTMENT	461-974ENG	Classroom	461-CAF
9760FA	FINE ARTS-Graphics	FINE ARTS-Graphics	461-9760FA	Fine Arts	461-CAF
9761FA	FINE ARTS - ARTS & CRAFTS	FINE ARTS - ARTS & CRAFTS	461-9761FA	Fine Arts	461-CAF
9762FA	FINE ARTS - PAINT & SCULPTURE	FINE ARTS - PAINT & SCULPTURE	461-9762FA	Fine Arts	461-CAF
9763FA	FINE ARTS - THEATRE ARTS	FINE ARTS - THEATRE ARTS	461-9763FA	Fine Arts	461-CAF
9765FA	FINE ARTS-PAINTING/PRE-AP	FINE ARTS-PAINTING/PRE-AP	461-9765FA	Fine Arts	461-CAF
9766FA	FINE ARTS-S.T.E.M.	FINE ARTS-S.T.E.M.	461-9766FA	Fine Arts	461-CAF
9767FA	FINE ARTS - DANCE	FINE ARTS - DANCE	461-9767FA	Fine Arts	461-CAF
976FA	FINE ARTS DEPARTMENT	FINE ARTS DEPARTMENT	461-976FA	Fine Arts	461-CAF
977FL	FOREIGN LANGUAGE DEPARTMENT	FOREIGN LANGUAGE DEPARTMENT	461-977FL	Classroom	461-CAF
978MAT	MATH DEPARTMENT	MATH DEPARTMENT	461-978MAT	Classroom	461-CAF
9791PE	P.E. DEPT - UNIFORMS	P.E. DEPT - UNIFORMS	461-9791PE	Athletics	461-CAF
9792PE	P.E. DEPT - DONATIONS	P.E. DEPT - DONATIONS	461-9792PE	Athletics	461-CAF
979PE	P.E. DEPARTMENT	P.E. DEPARTMENT	461-979PE	Athletics	461-CAF
9802SC	SCIENCE - AQUATICS	SCIENCE - AQUATICS	461-9802SC	Classroom	461-CAF
9803SC	SCIENCE - ENVIRONMENT	SCIENCE - ENVIRONMENT	461-9803SC	Classroom	461-CAF
9805SC	SCIENCE - AP	SCIENCE - AP	461-9805SC	Classroom	461-CAF
980SCI	SCIENCE DEPARTMENT	SCIENCE DEPARTMENT	461-980SCI	Classroom	461-CAF
981SS	SOCIAL STUDIES DEPARTMENT	SOCIAL STUDIES DEPARTMENT	461-981SS	Classroom	461-CAF
9822SE	SPECIAL ED - ALE DOMESTICS	SPECIAL ED - ALE DOMESTICS	461-9822SE	Special Services	461-CAF
9825SE	SPECIAL ED-REDIRECT	SPECIAL ED-REDIRECT	461-9825SE	Classroom	461-CAF
9826SE	SPECIAL ED - WBL	SPECIAL ED - WBL	461-9826SE	Special Services	461-CAF
9827SE	SPECIAL ED-CAMPUS GARDEN	SPECIAL ED-CAMPUS GARDEN	461-9827SE	Special Services	461-CAF
982SE	SPECIAL EDUCATION DEPARTMENT	SPECIAL EDUCATION DEPARTMENT	461-982SE	Special Services	461-CAF
983ETA	ENGINEERING & TECHNOLOGY ACADEMY	ENGINEERING & TECHNOLOGY ACADEMY	461-983ETA	CATE Class	461-CAF
984PAL	PEER ASSISTANCE LEADERSHIP	PEER ASSISTANCE LEADERSHIP	461-984PAL	Campus	461-CAF
988ROT	R.O.T.C. DEPARTMENT	R.O.T.C. DEPARTMENT	461-988ROT	ROTC	461-CAF
989SPI	CAMPUS SPIRIT GROUP	CAMPUS SPIRIT GROUP	461-989SPI	Campus	461-CAF
991BOA	INTEREST-FEES-CAMPUS	INTEREST-FEES-CAMPUS	461-991BOA	Admin	461-Admin
	COST RECOVERY	COST RECOVERY	461-300COS	Due to District	461-Due to District
	OVER/UNDER REGISTER	OVER/UNDER REGISTER	461-301REG	Campus	461-CAF

RECEIPT

No 013100

DATE _____

RECEIVED FROM _____

_____ DOLLARS \$ _____

FOR _____

Amount of Account		Paid Cash	
Amount Paid		Check	
Balance Due		Money Order	

**THANK
YOU**

BY _____

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

RECEIPT

No 013100

DATE 9/29/2017RECEIVED FROM John MillerDOLLARS \$ 34.95FOR LOST TEXTBOOK

Amount of Account		Paid Cash	
Amount Paid	<u>34.95</u>	Check 1127	
Balance Due	<u>0</u>	Money Order	

THANK
YOU

NORTH EAST ISD

BY

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



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			
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		Total	\$ -
\$1s			

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		Total	\$ -
\$1s			

Office Use Only:

Deposit Amount	
\$	
Trans #	Date

REQUIRED FIELDS



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 #

Account Name

Sponsor Name

Date(s) of Sale

Items to be sold

Supplier of Goods

Sold to who?

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)

Fundraiser?: (circle one) YES NO

(If no, you are selling to cover your costs)

Planned Use of Fundraiser Proceeds

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

 0

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)

 \$ -

Please explain any differences:

Signature of person completing form

Date



School: MCARTHUR HIGH 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 #	690SCO	Account Name	STUDENT COUNCIL
Sponsor Name	JANE SMITH		
Date(s) of Sale	02/01 TO 02/15/2014	Items to be sold	GOLD COUPON BOOKS
Supplier of Goods	GOLD C. COMPANY COMMUNITY		
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)	20		
Fundraiser?: (circle one)	YES	NO	(If no, you are selling to cover your costs)
Planned Use of Fundraiser Proceeds	BUY A SIGN FOR SCHOOL		

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	2/2/2014	\$ 160.00	6	2/10/2014	\$ 420.00	11	#####	\$ 320.00	16		
2	2/3/2014	\$ 220.00	7	2/11/2014	\$ 340.00	12			17		
3	2/4/2014	\$ 120.00	8	2/14/2014	\$ 60.00	13			18		
4	2/8/2014	\$ 380.00	9	2/15/2014	\$ 280.00	14			19		
5	2/9/2014	\$ 80.00	10	2/16/2014	\$ 160.00	15			20		

TOTAL

\$ 2,540.00

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

\$ 2,540.00
\$ (2,540.00)

For items purchased prior to sale:

Total number of alike items purchased

150

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

-3

Equals: Total number of items available for sale

147

Multiply by Sales price per item

\$ 20.00

Total that should have been deposited

\$ 2,940.00

Compare to: Total Deposited from above

\$ 2,540.00

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

\$ 400.00

Please explain any differences:

\$400.00 DIFFERENCE \$160.00 OWED BY STUDENT JANE SMITH

\$200.00 OWED BY STUDENT TOM THOMAS

\$40.00 TWO BOOKS TO SELL BY STUDENT COUNCIL TEACHER

Signature of person completing form

Date

Example Deposit

SUPERIOR PRESS • (888) 590-7998



DEPOSIT TICKET

Wells Fargo Bank, N.A.



11/4/15

DATE
BATCH# 330409
BAG# 5574272
DS1 4-D-BK
3129520

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

CURRENCY COUNT		
1	X 100	100.00
1	X 50	50.00
50	X 20	1,000.00
70	X 10	700.00
	X 5	280.00
	X 2	
6	X 1	6.00
TOTAL CURRENCY		2136.00

	DOLLARS	CENTS
TOTAL CURRENCY	2136	00
TOTAL COIN	1	—
TOTAL FROM OTHER SIDE	14159	74

1 SEE		
2 TAPE		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		

FOR ACH/DIRECT DEPOSIT ONLY USE A VOIDED CHECK

TOTAL DEPOSIT

TOTAL \$ 16295 74

← PLEASE ENTER TOTAL HERE

1100005611 151820039211 412886573011

EXAMPLE OF DEPOSIT COIN OVER \$10,00

SUPERIOR PRESS • (888) 590-7998



DEPOSIT TICKET

Wells Fargo Bank, N.A.

10/16/15

DATE
DS14-D-BK
3129520

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

CURRENCY COUNT		
3	X 100	300.00
3	X 50	150.00
75	X 20	1500.00
40	X 10	400.00
52	X 5	260.00
1	X 2	2.00
160	X 1	160.00
TOTAL CURRENCY		2772.00

	DOLLARS	CENTS
TOTAL CURRENCY	2772	00
TOTAL COIN		
TOTAL FROM OTHER SIDE	4944	00
1 SEE		
2 TAPE		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		

FOR ACH/DIRECT DEPOSIT ONLY, USE A VOIDED CHECK

TOTAL DEPOSIT

TOTAL \$ 7716.00

← PLEASE ENTER TOTAL HERE

\$ 7716.00

"0000056" "5182003921"

4128865730"

SUPERIOR PRESS • (888) 590-7998



DEPOSIT TICKET

Wells Fargo Bank, N.A.

10/16/15

DATE
DS14-D-BK
3129520

BATCH# 329788
BAG# 335874

NORTH EAST ISD
TEJEDA MS #056
ACTIVITY FUND
2909 EVANS RD
SAN ANTONIO, TX 78259

\$

10.00

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

	DOLLARS	CENTS
TOTAL CURRENCY		
TOTAL COIN		00
TOTAL FROM OTHER SIDE		
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
TOTAL		10 00

FOR ACH/DIRECT DEPOSIT ONLY, USE A VOIDED CHECK

TOTAL DEPOSIT

TOTAL \$ 10.00

← PLEASE ENTER TOTAL HERE



Independent Contractor/Consultant Packet



Office of Procurement
& eCommerce

North East Independent School District

8961 TESORO DRIVE, SUITE 317 · SAN ANTONIO, TEXAS 78217

Telephone (210) 407-0395 · Facsimile (210) 804-7105
www.neisd.net

Dear Independent Contractor/Consultant:

This packet contains all of the forms necessary for doing business with the District as an Independent Contractor. All forms are required for the District to enter into an agreement with independent contractors/consultants.

All forms must be filled out completely and approved prior to services being performed.

NOTICE TO INDEPENDENT CONTRACTORS/CONSULTANTS: Please be advised, North East Independent School District has a specific process for validating contracts that must be followed to ensure payment. Please make sure the District representative with whom you are negotiating this contract has complied with all District procedures to ensure this contract is properly authorized. Failure to do so may significantly delay payment(s) or invalidate the contract.

Incomplete documents will be returned and will delay processing of the Agreement.

All contracted services agreements must be approved by the **Procurement Department**, signed by both parties, have an approved purchase order in place, and invoices received and processed before payments can be remitted.

If you have any questions, please contact the Contract Coordinator at 210-407-0395 or via email at mjorda@neisd.net.

CONTRACTED SERVICES CHECKLIST:

- Completed/Signed ***Independent Contractor Questionnaire***
- Completed/Signed ***Independent Contractor/Contractor Affidavit***
- Completed/Signed ***Independent Contractor Criminal History Agreement***
- Completed/Signed ***Contracted Services Agreement***
- Completed/Signed ***Conflict of Interest Form***

Instructions

All forms are fillable online.

INDEPENDENT CONTRACTOR/CONSULTANT:

- **DO NOT** render services prior to obtaining a contract.
- Comply with all District policies and regulations.
- Complete all areas of the following forms:
 - *Independent Contractor Questionnaire*
 - *Independent Contractor/Contractor Affidavit*
 - *Independent Contractor Criminal History Agreement*
 - *Contracted Services Agreement* and
 - *Conflict of Interest Form*
- Complete an *Independent Contractor/Contractor Affidavit* and an *Independent Contractor Criminal History Agreement* for each employee that will visit NEISD campuses under the business' name.
- **DO NOT** attach any invoices to the *Contracted Services Agreement*.
- Lastly, all signatures must be legible.

CAMPUS/DEPARTMENT:

- **DO NOT** start services until a signed *Contracted Services Agreement* is in place.
- Verify the following forms are complete and signed by the independent contractor/consultant:
 - *Independent Contractor Questionnaire*
 - *Independent Contractor/Contractor Affidavit**
 - *Independent Contractor Criminal History Agreement**
 - *Contracted Services Agreement* and
 - *Conflict of Interest Form*

*There may be more than one Independent Contractor/Contractor Affidavit and Independent Contractor Criminal History Agreement. The independent contractor/consultant is required to complete both forms for each of its employee's that will be visiting the campuses.

- Verify the Budget Manager's signature is on the *Independent Contractor Questionnaire* and on each of the *Independent Contractor/Contractor Affidavits*.
- Make two copies of the completed packet. Retain one copy for campus/department records.
- Send the original and one copy to **Procurement & eCommerce**. **Incomplete packets will delay the process.**
- Upon approval, Procurement & eCommerce will encumber the funds, assign a Purchase Order number, and return the copy of the agreement to the campus/department with the Purchase Order number in the upper right corner.

NOTE: ALL FORMS, REGARDLESS OF THE FUNDING SOURCE, MUST BE SENT TO PROCUREMENT & eCOMMERCE FOR REVIEW AND PROCESSING.

NORTH EAST INDEPENDENT SCHOOL DISTRICT

9961 Tesoro Drive, Suite 317, San Antonio, Texas 78217

Phone (210) 407-0175 • Fax (210) 804-7105

CONTRACTED SERVICES AGREEMENT

- 1.1 NORTH EAST INDEPENDENT SCHOOL DISTRICT, a public school district organized and existing under the laws of the State of Texas hereinafter referred to as the "District" and independent contractor/consultant _____

hereinafter referred to as "Contractor", enter into a contract this the _____ day of _____, _____ for the provision of contracted services.

- 1.2 Texas Education Code Chapter 22 requires all Contractors, who perform duties where students are regularly present, to submit a criminal history authorization form prior to performing the services described in 2.1. Also required is the Independent Contractor Questionnaire, Independent Contractor Affidavit, and Conflict of Interest form.
- 2.1 The District wishes to secure the services of Contractor as an independent contractor and not as an employee, and Contractor represents that he/she is qualified to provide such services and is willing to undertake same on a cost reimbursement basis. NOW THEREFORE, the District engages the services of the Contractor, and in consideration of the mutual promises and covenants contained in this Agreement, the parties agree as follows:
- 2.2 The contractor will render the following services to the District: (describe the services to be performed): _____

- 3.1 Date of Service - Unless terminated earlier by the District, the services are to be performed on the following dates, times and locations:
 Beginning Date: _____ Ending Date: _____ Location: _____

- 4.1 The District agrees to pay Contractor \$_____ as compensation for services rendered under this Agreement, payable within thirty (30) days of completion of services and receipt of invoice, whichever is later.
- 4.2 Contractor will apply to the District for payment by submitting an invoice (semi-monthly, monthly, quarterly, semi-annually, or upon completion of Services) summarizing the services provided and hours worked. Invoices must be submitted to North East ISD, Attn: Accounts Payable, 8961 Tesoro Drive, Suite 207, San Antonio, Texas, 78217. North East Independent School District has a specific process for validating Agreement that must be followed to ensure proper payment. Please make sure the District representative with whom Contractor is negotiating the Agreement has complied with all District procedures to ensure Agreement is properly authorized. Failure to do so may significantly delay payment(s) or invalidate the Agreement.
- 4.3 Charge to Budget Code: _____ Total: \$_____
- 5.1 The District in its sole discretion and for cause may terminate this agreement earlier if the Contractor's actions are detrimental to the interests of the District, Contractor breaches any of the terms of the Agreement, or Contractor becomes incapable of performing the assigned duties. Either party may also terminate this Agreement without cause by giving thirty (30) days written notice to the other party.
- 6.1 Contractor may not assign this Agreement to a third party without the express written consent of the District.
- 6.2 Contractor agrees not to employ any person employed by the District who is in a position to approve or determine the terms of this Agreement.
- 7.1 The Contractor is not an employee of the District, is not entitled to fringe benefits, pension, worker's compensation, retirement, etc. The District shall not deduct Federal Income Tax, FICA (Social Security), or any other taxes required to be deducted by an employer, as this is the responsibility of the Contractor.
- 8.1 The Contractor shall indemnify, hold harmless, and defend the District from any claims, liability, loss, and damages, including consequential damages, out-of-pocket expenses, and attorney's fees arising from the negligence, breach of contract, or any acts or omissions of the Contractor or the Contractor's agents.
- 8.2 If requested by the District, Contractor shall maintain a policy of liability insurance in an amount satisfactory to the District to cover any claims arising out of the performance of the Contractor's services under this Agreement.
- 9.1 This Agreement supersedes all previous oral and written agreements and constitutes the entire Agreement related to the subject contracted work between Contractor and the District, and may only be amended by mutual written consent of both parties.
- 9.2 The laws of the State of Texas shall govern the validity of this Agreement and any terms or provisions, as well as rights and duties of the parties. In the event that any one of the provisions contained in this Agreement shall for any reason be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provisions, and the Agreement shall be construed as is such invalid, illegal, or unenforceable provision had never been contained in the Agreement.

NORTH EAST INDEPENDNET SCHOOL DISTRICT

Authorized Signature: _____

Printed Name (Legible): _____

Title: _____

Date: _____

CONTRACTOR/CONSULTANT

Authorized Signature: _____

Printed Name (Legible): _____

Title: _____

Date: _____

INDEPENDENT CONTRACTOR/CONSULTANT QUESTIONNAIRE

This form must be completed by Person providing service(s).
All sections must be filled out. Incomplete questionnaires will not be accepted

Part I: Personal Information

- a) Name (Printed) _____
- b) Description of services (Be Specific) _____

Part II: Questions		Yes	No	N/A
1	Have you performed substantially the <u>same</u> services for North East ISD as a benefits eligible employee, temporary hire or substitute in the past 12 months?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Is it currently expected that North East ISD will hire you as a benefits eligible employee, temporary hire or substitute immediately following completion of your services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Does North East ISD give specific instruction as to when (set hours), where and how to work?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Is it expected that the District will provide you with specific training on how to accomplish the project for which you are being hired? This excludes instructions given to you regarding the type of project needed by the District.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Will North East ISD rely upon your particular expertise in accomplishing the services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Are your services available for hire to other public or private individuals or entities? Available to the general public? If yes, provide an advertisement sample, business card, website link, or copy of your business name certificate, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Do you have the discretion to hire and fire your own assistants, should you determine assistants are necessary, in the course of providing your services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Will you provide services to the District using primarily your own equipment, materials, tools and supplies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Are you responsible for paying any business expenses associated with providing your services to the District?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

For questions regarding this questionnaire call the Procurement & eCommerce Contract Coordinator at 210-407-0395. For a comparative summary of the Independent Contractor Questionnaire see <http://www.texasworkforce.org/ui/tax/forms/c8.pdf>.

Part III: Signatures

North East Independent School District

Contractor/Consultant

Budget Manager Signature

Person/Representative Providing Service Signature

Budget Manager (Printed)

Person/Representative Providing Service (Printed)

Date

Social Security/Tax ID #

Date

CONTRACTOR/CONSULTANT AFFIDAVIT

To be completed by Independent Contractor/Consultant

Part A: Contractor/Consultant Information

Legal name of business under contract: _____

Company Representative: _____

Mailing Address: _____ City: _____ State: _____ Zip: _____

Business Phone: (____) ____ - ____ Fax: (____) ____ - ____ Email: _____

Effective Beginning Date of Agreement: _____ Effective Ending Date of Agreement: _____

Part B: Contractor/Consultant Employees (You may attach a page with additional employees as needed)

Legal name of Person providing services: _____ Type of Service: _____

Birthdate: (xx/xx/yyyy) _____ Driver's License #: _____ State Issued: _____ SS#: _____ - _____

Employee Business Phone: (____) ____ - ____ Employee Mobile Phone: (____) ____ - ____

Employee Email: _____

Question	Yes	No
Have you ever been found guilty of, or entered a plea of nolo contendere (no contest) or been arrested for, been charged with, or are waiting for trial for any felony or misdemeanor offense under federal, state, tribal, county or municipal law, regulation or ordinance? You must answer YES if the matter was dismissed, deferred or vacated.	<input type="checkbox"/>	<input type="checkbox"/>

Once approved by the NEISD Administrator, the Contractor/Consultant (if required to be fingerprinted) is required to submit a copy of this signed affidavit to TX DPS in order to open an account.

FINGERPRINTING - NEISD Staff/Administrator Use Only:

(Yes or No line **MUST BE** checked for Part C & D to be considered for approval)

FINGERPRINTING PART C:	Yes	No
<i>Will Contractor/Consultant work in close proximity to students?</i>	<input type="checkbox"/>	<input type="checkbox"/>
If YES , continue to Part D. If NO , does not need to be fingerprinted. Confirm by signing below.		
FINGERPRINTING PART D:		
<i>Will Contractor/Consultant be with an NEISD employee at all times?</i>	<input type="checkbox"/>	<input type="checkbox"/>
If NO , the individual must be fingerprinted . Confirm that Contractor/Consultant has completed Part B above & Fingerprinting Packet. If YES , fingerprinting is not required . Confirm by signing below.		

<u>HR Only</u>
— Does Not Need Fingerprinting
— Cleared Fingerprinting
— Not Cleared Fingerprinting
HR Administrator Signature

Campus/Department

Staff/Administrator Name (Printed)

Staff/Administrator Signature

Title

Date

Principal/Department Director Name (Printed)

Principal/Department Director Signature

Date

NEISD Administrator: Please notify Human Resources when a fingerprinted Contractor/Consultant has completed their service with the District so we can unsubscribe to the Contractor's/Consultant's DPS information. Please use the **Contractor/Sub-Contractor Dismissed Employees Form** to submit names.

PROCUREMENT & eCOMMERCE DEPARTMENT USE ONLY

APPROVED RATIFIED

DENIED Reason For Denial: _____

Procurement & eCommerce Administrator Signature

Date



OFFICE OF THE
EXECUTIVE DIRECTOR
OF HUMAN RESOURCES

North East Independent School District

8961 TESORO DRIVE – SAN ANTONIO, TEXAS 78217
Phone (210) 407-0188, Fax (210) 804-7056

SB9 Contractor Certification Independent Contractor

Introduction: Texas Education Code Chapter 22 requires an Independent Contractor who provides services to a school district to submit a criminal history review if the Independent Contractor will have continuing duties related to the contracted services and direct student contact. Each Independent Contractor must certify to the District that the Contractor has complied.

The District may not obtain criminal histories for individual Independent Contractors: The law requires each Contractor to obtain the criminal histories of its covered employees. For more information or to set up an account, a Contractor should contact the Texas Department of Public Safety's Crime Records Service at 512-424-2474.

A covered Independent Contractor with a disqualifying criminal history is prohibited from serving at a school district. The following offenses are disqualifying (see Texas Penal Code, Title 5): (1) a conviction or other criminal history information designated by the District; (2) a felony or misdemeanor offense that would prevent a person from obtaining certification as an educator under Texas Education Code 21.060, including an offense, if at the time of the offense, the victim was under 18 or enrolled in a public school: (a) a felony offense under Title 5, Texas Penal Code; (b) an offense for which a defendant is required to register as a sex offender under Chapter 62, Texas Code of Criminal Procedure; (c) an equivalent offense under federal law or the laws of another state.

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An Equal Opportunity Employer



OFFICE OF THE
EXECUTIVE DIRECTOR
OF HUMAN RESOURCES

North East Independent School District

8961 TESORO DRIVE – SAN ANTONIO, TEXAS 78217
Phone (210) 407-0188, Fax (210) 804-7056

Independent Contractor Criminal History Agreement

I, _____ certify to North East Independent School District ("District") that I have obtained all required criminal history record information regarding myself through the Texas Department of Public Safety's Fingerprint-based Applicant Clearinghouse of Texas (FACT). I further certify to the District that I do not have a disqualifying criminal history. I agree to notify the District in writing within 3 business days if I am arrested or adjudicated for a disqualifying reason during the contract term.

I agree to provide the District, my full name and any other requested information so that the District may obtain my criminal history record information. I understand that the District may terminate my services at any time if the District determines, at its sole discretion, that my criminal history is not acceptable.

On the last working day of my contract I will provide the District with my name and any other requested information so that the District can immediately unsubscribe to my DPS record.

Noncompliance or misrepresentations regarding this certification may be grounds for contract termination.

Signature

Date

Company Name

Job Title

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An Equal Opportunity Employer

IRS W-9 INFORMATION- SUBSTITUTE W-9 FORM

Independent Contractor/Consultant **MUST** fill all Individual Sole Proprietor areas of this form. Fill any others areas, if applicable.

INDIVIDUAL/SOLE PROPRIETOR'S NAME
(same as SOCIAL SECURITY CARD)

BUSINESS NAME AS REPORTED TO IRS

INDIVIDUAL/SOLE PROPRIETOR'S SS NUMBER
(issued by the Social Security Administration)

EMPLOYER IDENTIFICATION NUMBER (EIN)
If applicable (issued by IRS)

CERTIFICATION

Independent Contractor/Consultant **MUST** fill all Individual Sole Proprietor areas of this form. Fill any others areas, if applicable.

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Definition of a U.S. Person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U. S resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7)

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. For further instructions, see the *Instructions for the Requester of Form W-9* on the IRS website.

Sign Here

Signature of U.S. person ► _____

Date ► _____

REMIT TO INFORMATION

REMIT TO NAME (*Name that will appear on invoice*) _____

REMIT TO ADDRESS: _____

CITY/STATE/ZIP: _____

PHONE: (_____) _____ FAX: (_____) _____

EMAIL: *(optional)* _____

Please submit an original and one (1) copy to Procurement & eCommerce

CONFLICT OF INTEREST QUESTIONNAIRE**FORM CIQ**

For vendor or other person doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 1491, 80th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code by a person who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the person meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed. See Section 176.006, Local Government Code.

A person commits an offense if the person knowingly violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor.

1 Name of person who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire.

(The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date the originally filed questionnaire becomes incomplete or inaccurate.)

3

Name of local government officer with whom filer has employment or business relationship.

Name of Officer

This section (item 3 including subparts A, B, C & D) must be completed for each officer with whom the filer has an employment or other business relationship as defined by Section 176.001(1-a), Local Government Code. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer named in this section receiving or likely to receive taxable income, other than investment income, from the filer of the questionnaire?

Yes No

B. Is the filer of the questionnaire receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer named in this section AND the taxable income is not received from the local governmental entity?

Yes No

C. Is the filer of this questionnaire employed by a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership of 10 percent or more?

Yes No

D. Describe each employment or business relationship with the local government officer named in this section.

4

Signature of person doing business with the governmental entity

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: _____

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

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

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 sign here <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.

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity North East Independent School District	Exempt entity status (Religious, charitable, educational, governmental) Education K-12
Address of exempt organization (Street and number) 8961 Tesoro Dr	
City, State, ZIP code San Antonio, TX 78217	

Guest certification: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name (Type or print)	Hotel name
Guest signature sign here	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- United States Federal Agencies or Foreign Diplomats.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.
- Texas State Government Officials and Employees.** *(An individual must present a Hotel Tax Exemption Photo ID Card.) Details of this exemption category are on back of form.* This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- Charitable Entities.** *(Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- Educational Entities.** *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- Religious Entities.** *(Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- Exempt by Other Federal or State Law.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: *Definitions, Exemptions, and Exemption Certificate* for additional information.

United States Federal Agencies or Foreign Diplomats (exempt from state and local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are *not* exempt.

Texas State Government Officials and Employees (exempt from state and local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are *not* exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

Charitable Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. See website referenced below.

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling *directly* to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

Educational Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education (see *Texas Education Code Section 61.003*) and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are *not* exempt.

Religious Organizations (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. See website referenced below.

Exempt by Other Federal or State Law (exempt from state and local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. See website referenced below. These entities include the following:
 - nonprofit electric and telephone cooperatives,
 - housing authorities,
 - housing finance corporations,
 - public facility corporations,
 - health facilities development corporations,
 - cultural education facilities finance corporations, and
 - major sporting event local organizing committees.

For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at www.window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at www.window.state.tx.us/taxinfo/exempt/index.html. For questions about exemptions, call 1-800-252-1385.

NO LONGER USED



CAMPUS SALES LOG

For Tax-Free Day Sales

SCHOOL: _____

CALENDAR YEAR : _____

Note: At the beginning of a new calendar year, enter (or update) all bona fide SAF accounts in account number order. Save file in EXCEL for future use. When a bona fide group informs you that they want a particular sale (that would normally be a taxable sale) to be counted as a tax-free day sale, then include the additional information on the appropriate line for that club/organization.

Taxable Sales:
(May be eligible
for two tax-free
day sales in a
calendar year)

School purchased supplies sold directly to students including athletic, music, and PE equipment and uniforms. Fees for materials when the end product becomes a possession of the student or parent or another individual. Spirit items, including uniforms and shirts. School supplies. Custom items manufactured by students. Automotives and other parts used in repairs performed by students. Yearbooks and sales of books from author visits. Any tangible item that becomes the property of the student or another individual.

EACH CLUB/ORGANIZATION IS CONSIDERED A SEPARATE EXEMPT ENTITY.
EACH BONA FIDE GROUP MAY HOLD TWO TAX-FREE DAY SALES EACH CALENDAR YEAR.
SEE CSEF MANUAL FOR DETAILS ON TAX-FREE DAY SALES.



CAMPUS SALES LOG

For Tax-Free Day Sales

SCHOOL: _____

CALENDAR YEAR: _____

Note: At the beginning of a new calendar year, enter (or update) all bona fide SAF accounts in account number order. Save file in EXCEL for future use. When a bona fide group informs you that they want a particular sale (that would normally be a taxable sale) to be counted as a tax-free day sale, then include the additional information on the appropriate line for that club/organization.

Taxable Sales:
(May be eligible
for two tax-free
day sales in a
calendar year)

School purchased supplies sold directly to students including athletic, music, and PE equipment and uniforms. Fees for materials when the end product becomes a possession of the student or parent or another individual. Spirit items, including uniforms and shirts. School supplies. Custom items manufactured by students. Automotive and other parts used in repairs performed by students. Yearbooks and sales of books from author visits. Any tangible item that becomes the property of the student or another individual.

EACH CLUB/ORGANIZATION IS CONSIDERED A SEPARATE EXEMPT ENTITY.
EACH BONA FIDE GROUP MAY HOLD TWO TAX-FREE DAY SALES EACH CALENDAR YEAR.
SEE CSAE MANUAL FOR DETAILS ON TAX-FREE DAY SALES.

N.E.I.S.D Professional Travel System

[Travel Main Menu](#) | [Inquiry](#) | [On-line Help](#) | [New Professional Travel Request](#) | [Administration](#) | [Reports](#)

Welcome, BRENDA

- ▷ [Online Help](#)
- ▷ [Travel Request \(New/Update\)](#)
- ▷ [Group Event Memo](#)
- ▷ [Inquiry](#)
- ▷ [Reports](#)
- ▷ [Approval](#)
- ▷ [Local Mileage](#)

Please send questions and comments to [Help Desk](#).



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



School: Lee High 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

69050

CSAF Account Name

Student Council

Sponsor Name

Jane Smith

Goods to be purchased

Various items ordered by parents +
neighbors from the holiday brochures.

Reason for purchase

Fund raiser

Expected amount of purchase

\$ 4,000. -

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

we will collect money from people who
bought items when we deliver the items.

Today's date

October 10, 2001

Expected date of order/purchase

November 10, 2001

Expected date of payment to vendor

December 10, 2001

Name of Company

XYZ Fund Raising Company

Street Address of Company

123 First Street

City, State, & Zip Code

Oklahoma City, Oklahoma 75432

Telephone Number (preferably 800#)

1-800-BUY-STUFF

Fax Number (preferably 800#)

1-800-632-8888

Sponsor's Signature

Jane Smith

Principal's (or designee) Signature

XXXXX

Date

October 15, 2001

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https://payteksolutions.com/check-client.html

PAYTEK
SOLUTIONS
THE PREMIER PAYMENT PROCESSOR

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Home » Collection Reporting

Collection Reporting

Collection R

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Password:

Login

Web Reporting instruct

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YOUR PERSONAL CHECK IS WELCOME HERE

PAYTEK
SOLUTIONS
THE PREMIER PAYMENT PROCESSOR

- FULL NAME
- STREET ADDRESS (NO P.O. BOX)
- HOME PHONE # WITH AREA CODE
- SECONDARY # WITH AREA CODE
- DRIVER'S LICENSE # WITH STATE

Payments by check may be deposited electronically or redeposited electronically if your check is returned. You authorize service charges and processing fees, as permitted by state law, to be debited from the same account by paper draft or electronically, at our option. The use of a check for payment is your acknowledgement and acceptance of this policy and its terms.

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Reserved



North East Independent School District

8961 TESORO DR., SUITE 201 – SAN ANTONIO, TEXAS 78217 – (210) 407- 0186

Department of
Payroll

EMPLOYEE SUPPLEMENTAL SERVICES PAY FORM

PLEASE CHECK ONE: Certified Payroll Biweekly Payroll

Full Name: _____

Employee ID #: _____

Campus/Dept: _____

Work Telephone #: _____

Date of Service: _____

Hours: _____ Time In _____ Time out _____

Pay Code: _____

Rate of Pay: _____

Total Compensation: _____

Position # (Certified): _____

Budget Code (Biweekly): _____

Description of Duty: _____

Employee Signature

Date

Budget Manager Signature

Date

OTHER
REVENUES:
AWARDS

CDIA (R)

AWARDS

To set guidelines regarding awards for motivation or recognition. Awards for students may include cash equivalent items (up to but not exceeding a value of \$150) if the source of funding for the award is Campus Activity Funds and is for the direct benefit of students. However, the recipients for such awards are solely responsible for any taxes due. The District has established a threshold of \$100.00 for purposes of awards for employees of the District. Awards must be in the form of tangible (non-cash equivalent) property and cannot exceed a value of \$100.

GENERAL
PROCEDURES FOR
STUDENT
AWARDS

Individual campuses may use campus activity funds to present awards recognizing students who have accomplished or achieved success in various areas valued by the campus, including, by way of example, attendance, special academic achievement, or participation in campus activities;

Individual campus administrators' engagement in a local practice of providing special recognition of achievement in the form of awards serves to improve morale, encourages students to strive to be successful by accomplishing campus goals, and

further the educational mission of the District;

Local campus activity funds may be used to purchase awards within the following guidelines:

1. Each individual campus principal and/or designee shall determine the criteria for the award.
2. The value of an award shall not exceed \$150.00, no matter what the particular form of the award (*e.g.* cash, gift card, tangible personal property, etc.).
3. No individual student at a campus shall receive award(s) exceeding a cumulative value of \$150.00 in a single calendar year.
4. Each individual campus principal/department budget manager and/or designee shall be responsible for tracking award amounts given to individual students.

**GENERAL
PROCEDURES FOR
AWARDS TO
NEISD STAFF**

Individual campus administrators may wish to extend special recognition of positive achievement of campus goals by District faculty or staff. Accordingly, individual campuses may use campus activity funds and/or other District funds to present awards recognizing faculty or staff who have

accomplished or achieved success on campus, including, by way of example, attendance, high academic achievement by students, or sponsorship of students participating in campus activities.

Special recognition of achievement in the form of awards serves to improve morale, encourages faculty and staff to strive to be successful by accomplishing campus goals, and furthers the educational mission of the District.

Using a portion of the money raised by each campus or department for special awards for faculty or staff is an important benefit to these individuals and improves the educational experience.

The expenditure of campus funds and/or other District funds on special awards serves a legitimate educational purpose. As such, individual campus administrators may expend local campus activity funds or other District funds on awards within the following guidelines:

1. Each individual campus principal and/or designee shall determine the criteria for the award.
2. The value of an award shall not exceed \$100.00, and must be in the form of tangible personal property (which excludes cash, cash

equivalents or gift cards).

3. No individual faculty or staff member at a campus shall receive award(s) exceeding a cumulative value of \$100.00 in a single calendar year.

4. Each individual campus principal/department budget manager and/or designee shall be responsible for tracking award amounts given to individual employees.

DONATED ITEMS
TO BE USED AS
AWARDS

Individuals, associations or companies may donate items to students, student groups or NEISD employees for the purpose of recognizing special achievements, including attendance, high academic achievement by students, or sponsorship of students participating in campus activities. In these instances, the donated items do not become the property of the District unless the award items are intended to benefit employees of the District and the District makes decisions about who is to benefit, in which case the above procedure applies. When awards are donated to students or student groups, any income tax responsibility rests with the recipient(s). The campus administrator will ensure that a disclaimer notice, reflecting this responsibility, is provided with each award.

Cash awards donated by a private party, association or company may be held in trust by the District in an agency fund to facilitate a pass-through of the monies to the recipient(s). By accounting for the monies in this manner, the items do not become the property of the District and the District assumes no responsibility for withholding any taxes due.

ISSUED
DATE:03/10/08

SAF/CAF Transfer Request



Campus:

Transfer Date:

Requested by:

Transfer From Category	Amount	Memo	Function Code	Object Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	Transfers	Transfers

Reason

Transfer To Category	Amount	Memo	Function Code	Object Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	Transfers	Transfers
<input type="text"/>	<input type="text"/>	<input type="text"/>	Transfers	Transfers
<input type="text"/>	<input type="text"/>	<input type="text"/>	Transfers	Transfers
<input type="text"/>	<input type="text"/>	<input type="text"/>	Transfers	Transfers

Signature: _____

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
\$		