

**ECTOR COUNTY INDEPENDENT  
SCHOOL DISTRICT**

***ACTIVITY FUND***

**Policies and Procedures Manual**

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## **PREFACE**

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

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

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

## **DEFINITION**

Activity funds are funds consisting of resources received and held by the school as trustee to be expended in accordance with conditions of the trust. Specifically, they are funds accumulated from various school-approved money-raising activities and the receipt of student dues or fees, commissions and donations. These funds are to be used to promote the general welfare of the school and the educational development and morale of all students. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity fund accounts.

## MAJOR CLASSES OF ACTIVITY FUNDS

### *Student Activity Funds*

Financial decisions rest solely with the students of the group. Expenditures must benefit each student of the group. If there are not sufficient funds to cover a requested expense, then a check will not be written.

The two types of student activity funds are:

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

### *Discretionary Funds*

Financial decisions are made by persons other than students. The profit from funds generated by campus activity funds, herein called “discretionary funds”, are to be sent to the campus revenue discretionary fund. Discretionary funds are all funds not held in trust for student or faculty groups. Funds collected for the general use of the entire school or student body should be receipted (net of any fundraising vendor payments) to the campus discretionary revenue account. Examples of these funds are donations, book fairs, student id’s, paper & pencil sales, picture sales, vending commissions and hall pass fobs (this is not an all-inclusive list).

Discretionary funds are primarily used for the benefit of students. State purchasing law applies in the use of discretionary funds. A purchase order is required for all discretionary fund expenditures. All invoices for discretionary fund purchase orders should be sent to the Finance department. Expenditures of principal discretionary funds are subject to Internal Audit review. A FAQ for guidance on use of principal discretionary funds is on both the ECISD Purchasing and Finance websites.

The primary discretionary expense account is the miscellaneous operating expense account and should be used for campus purchases and should be approved by the campus principal. Weekly, funds are moved from the discretionary revenue account to the miscellaneous expense account. If another expense account needs to be used, a budget change will need to be done. Discretionary funds can only be moved from one discretionary account to another, not a budget account. The discretionary accounts are listed below.

***Discretionary Accounts:***

Discretionary Revenue	865-00-5753-00-xxx-00
Instructional Equipment >\$500 <\$5000	865-11-6397-00-xxx-11
Instructional Supplies	865-11-6399-00-xxx-11
Library Supplies	865-12-6399-00-xxx-11
Teacher Professional Development	865-13-6411-00-xxx-11
Campus Contract Services	865-23-6299-00-xxx-99
Office Equipment >\$500 <\$5000	865-23-6397-00-xxx-99
Office Supplies	865-23-6399-00-xxx-99
Miscellaneous Office Expense	865-23-6499-00-xxx-99
Counselor Supplies	865-31-6399-00-xxx-99
Nursing Supplies	865-33-6399-00-xxx-99
Co-Extra Curricular Supplies	865-36-6399-00-xxx-99
Co-Extra Curricular Miscellaneous	865-36-6499-00-xxx-99
Building Supplies	865-51-6319-00-xxx-99
Building Miscellaneous	865-51-6499-00-xxx-99

xxx is the campus number

***Miscellaneous Funds***

***Faculty & Staff Account***

The Faculty & Staff account is also known as Hospitality Committee or Sunshine Committee. Funds are contributed or generated (donations) by the faculty and staff and will be expended at the faculty and staff's discretion and approval of the principal for flowers and gifts or expenses for the entire campus. Sales tax should be paid on items purchased as gifts. Funds should be collected at the beginning of the school year. If there are not sufficient funds to cover a requested expense, then a check will not be written.

## **RESPONSIBILITY FOR ACTIVITY FUNDS**

### ***Principal – Ultimately responsible for activity funds***

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

### ***Activity Fund Bookkeeper***

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

### ***Sponsor***

- Mandatory attendance at annual meeting to receive instruction from campus bookkeeper and principal (signed documentation will be required)
- Spend money in accordance with the activity fund policy manual
- Maintain records to support financial activities
- Submit fundraiser form to principal for approval
- Submit funds collected to bookkeeper daily
- Complete fundraiser operating report

### ***Special Projects Accountant***

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

### ***Special Projects Clerk***

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

### ***Internal Auditor***

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

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



## FORMS

### *Student Group*

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

### *Fund Raiser*

All fund raisers must be **approved by the principal before** the fundraising activity can begin. The first page of the form will be completed by the sponsor and then submitted to the principal and signed for approval. If approved, a copy will be sent to the bookkeeper and the sponsor keeps the original. If more than one product is to be sold, list the financial information for each product on a separate form. **At the conclusion of the fund raiser the sponsor will complete the Operating Report (Inventory & Profit/Loss) on the second page of the original form and keep a copy for their records.** The completed fundraiser form will be submitted to principal and signed for approval. All fundraising activity requires a completed fundraiser form. Food sales during the school day must be approved by the Director of School Nutrition. This includes concession stand sales. The school day begins at midnight and ends 30 minutes after the last bell. The food fundraising approval form from School Nutrition must be completed by the sponsor, signed and approved by the Director of School Nutrition. If fundraising is for a charitable organization use the Charitable Fund Drive form. See Exhibit B, C, & D

### *Campus Receipt Record*

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

### *Internal Deposit*

When money is collected by authorized individuals, other than the activity fund bookkeeper, this form will be used. The sponsor will keep a copy of this form for their records, the original form and money will be submitted to the bookkeeper for processing. See Exhibit F

### ***Request for Check Disbursement***

This form serves as the authority for the issuance of a check drawn on the activity fund checking account. The form is filled out by the person requesting the check. The sponsor will keep a copy and the original is sent to the activity fund bookkeeper.  
See Exhibit G

### ***Sponsor Ledger***

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

### ***Transfer***

Any student activity fund account may transfer a portion of its money to another student activity fund account with the written approval of the sponsor and principal. Transfers for bona fide student groups must be reflected in the minutes of their meetings. The Special Projects Accountant and the sponsor get a copy and the original is filed with the activity fund bookkeeper. See Exhibit I

### ***Monthly Sales Tax***

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

### ***Purchase Transaction Log***

Also called the P-card submit form. This form is used to submit the P-card transactions and receipts for purchases made during the month. See Exhibit K

## POLICIES AND PROCEDURES

### *Policies and Procedures Manual*

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

### *Account Numbers*

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

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

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

### *Awards*

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

### *Bank Reconciliation*

The bank reconciliation will be completed by the Finance Department.

### *Cashing of Checks*

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

### *Contracted Services*

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

### ***Conflict of Interest***

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

### ***Depository Bank***

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

### ***Donations***

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

### ***Employee Reimbursements/Advances***

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

### ***Fixed Assets/Capital Outlay***

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

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

### *Gifts*

Money raised in a school name may not be used to purchase personal gifts for school personnel or outside charitable organizations [See CFD (Exhibit C) Regulation]. Students in a club or group may make personal donations to purchase a gift for a sponsor. The bookkeeper will indicate on the cash receipt when money is contributed for that purpose.

### *Outstanding Checks*

Clearing outstanding checks will be completed by the Finance Department.

### *P-cards*

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

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

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

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

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

The Special Projects clerk will collect all the purchase transaction logs and receipts, compare to the monthly statement, record journal entries and send the detail report to the Assistant Superintendent – Student & School Support.

### *Refunds to Students*

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

records and return the signed refund list to the bookkeeper who will attach the refund list to the Request for Check Disbursement form.

### ***Returned Checks***

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

- Paytek Solutions will send a check acknowledgement to the Special Projects Accountant once they have received a check and processed it into their system.
- A journal entry is made in the general ledger for the returned check to take it out of the discretionary revenue account.
- A copy of the check acknowledgement is mailed to the activity fund bookkeeper.
- If the check is not paid by Paytek Solutions, the activity fund bookkeeper will be responsible for transferring the check amount to the proper student activity fund account if necessary. This should be done annually.

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

### ***Sponsor Training***

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

### ***Start-up Funds***

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

### ***Stop Payments***

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

### *Travel*

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

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

### *Vending Commissions*

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

### *Voiding Checks*

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

### *Fundraising*

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

### Fundraiser Steps

- Student activity fund group decides on a fundraiser, consider the purpose of the fundraiser, product to be sold, the vendor, the sale dates, price, preferred payment method and taxability, if a tax-free fundraiser check box on form
- Sponsor shall complete the fundraiser form and submit to principal for approval.
- Conduct the fundraiser, safeguard the inventory by tracking and documenting when merchandise is received and distributed to the students.
- Collect funds from students, sponsors should issue receipts from a triplicate, pre-numbered receipt book. Receipts should show remitter's name, date, explanation or purpose for which the money was received and amount. If amount is \$10.00 or less, use the Campus Receipt Record. **Cash may be accepted by sponsors if two people are present during the collection and counting of the cash and both sign the internal deposit form.** Sponsor should write activity fund account number on the front of the check. Funds will be submitted to the bookkeeper in the same form it was received.
- Complete the internal deposit form, take the form and all the funds and supporting documentation (copies of receipts or campus receipt record form) to the bookkeeper **daily**. Receive a receipt from the bookkeeper.
- At the conclusion of the fundraiser, sponsor shall complete the Fundraiser Operating Report and submit to principal for review and approval.
- Keep copies of all documents.

### Elementary Operations

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

### Secondary Operations

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



- Ongoing fundraisers will be reviewed and approved by the Executive Director for Secondary

### *Receipts/Deposits*

Receipts are the means of accurately documenting money received; therefore, all activity fund money will be receipted.

#### Receipt Steps

- Sponsors should issue receipts to the students when funds are collected.
- Sponsors should take the funds collected from students, the Internal Deposit form and receipt documentation to the bookkeeper daily.
- The bookkeeper shall count the cash and verify that cash and checks on the Internal Deposit form are correct, preferably in the presence of the sponsor.
- Make a copy of the Internal Deposit form to give to the sponsor.
- The bookkeeper prepares the receipt in the MUNIS software.
- Sponsor receipts or other documentation may be scanned behind the receipt, this is optional.
- Print a receipt for the sponsor.
- Print a receipt for the bookkeeper to attach to the original Internal deposit form and any other documentation and file with the bookkeeper's records.
- Enter all receipts through the day and cash out at the end of the day. Print the cash-out report.
- Prepare your bank deposit slip daily in duplicate with the bookkeeper keeping one and sending one to the bank. If a campus has triplicate deposit slips, keep one and send the other two to the bank.
- **The amounts from the Internal deposit form(s) and the cash-out report and bank deposit should all be the same.**
- Money will be deposited in the same form it was received. All checks shall be restrictively endorsed and bear the activity fund account number as shown on the Internal Deposit form.
- All funds will be deposited in the same month the receipt is processed.
- Place the deposit slip and funds in the deposit bag from the bank.
- The armored car service will pick up deposits. Bookkeepers are allowed to take deposits to the bank only under extenuating circumstances.
- At the end of the month, bookkeepers shall prepare a Deposit and Receipt log, listing the receipt date, receipt number, receipt amount and the amount of the deposit and date of the deposit. Submit (by email) this information to the Accounting Bookkeeper.

Note: See "Steps to Enter Receipts" on page 28.

Note: See "Steps to Print Cash-Out Report" on page 28.

**The bookkeeper may accept cash for student fines, fees, tickets, etc. for \$75.00 or less.** Occasionally money is collected by teacher or clerk for such items as books, student fees, pictures, etc. **Cash may be accepted if two people are present during the collection and counting of the cash and both sign the Internal deposit form.** In elementary schools, the collector may enter the names of students from whom money is received on a Campus Receipt Record form. In secondary schools, students must sign the Campus Receipt Record, in the presence of the collector, and enter the amount of money turned in on the Campus Receipt Record. The collector will keep a copy of the form for his or her records and submit the original to the bookkeeper. The collector will also fill out an Internal Deposit form before turning in money to the bookkeeper. Substitution of personal checks for cash collections is not allowed. For safekeeping, collections from any source shall be submitted to the campus bookkeeper on a daily basis. In the event of after hour sales, any funds collected or retained shall be kept in a secure locked location. All collections turned into the bookkeeper must be accompanied by the Internal Deposit form and copies of the receipts or the recorded range of receipt numbers or the supporting Campus Receipt Record form.

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

### ***Checks/Disbursements***

Checks are the means of accurately documenting money disbursed; therefore, all activity fund money will be disbursed by check. **Cash purchases are NOT allowed.** A Request for Check Disbursement form with valid documentation attached must be completed by the sponsor or by the person requesting the funds and submitted to the bookkeeper. Valid documentation includes:

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

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

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

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

Note: See "Steps to Enter Disbursements" on page 28.

## SALES TAX

### *Purchases*

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

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

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

### *Sales*

A sale is the transfer of title or possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration. In some 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 is to be remitted to the retailer, the retailer will claim it as their sale and they will pay the tax to the Comptroller's office. The school would not report this type of revenue as a sale. The following are examples of sales the vendor will pay the tax on:

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

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

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

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

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

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.

School districts, schools and school groups making sales of taxable items that do not have a specific exemption must collect and remit the tax. The items or activities on the

following lists have been identified as being taxable or non-taxable by the Comptrollers' Office when sold or sponsored by a school, by an organization within a school, PTA's, Booster Clubs and employee associations. Whether taxable or not, all sales are reportable on the Monthly Sales Tax form.

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

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

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

Stationery
Supplies – any sold to students
Uniforms – any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Vending – pencils and other non-edible supplies when the school services the machine
Woodworking crafts – entire sale to include parts and labor
Yard signs

### ***Tax-Free Days***

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

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

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

When the school or school group receives a commission, the tax-free day sale provisions cannot apply because the sale is the vendor's sale, not the school's sale. The school group would collect and remit tax to the vendor, and the vendor would report the sale and remit tax to the Comptroller's office.

### ***Food Sales***

A public or private elementary or secondary school or school group does not have to collect tax on sales of meals and food products **if the sales are made during the regular school day** and by agreement with the proper school authorities. Concession-stand food sales (including candy and soft drinks) are exempt from tax when made by a school group associated with a public or private elementary or secondary school, if the sales are



part of the organization’s fundraising drive and all net proceeds go to the organization for its exclusive use. The group can issue an exemption certificate in lieu of paying tax on purchases of candy, sodas, gum and other taxable food items sold at its concession stand. The exemption certificate should state that the group will sell the items as a fundraiser. Contact the Purchasing Department to obtain the proper certificate.

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

***Nontaxable Food Items***

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

***Reporting Sales Tax***

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

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

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

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

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

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

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

### ***Booster Clubs, PTA's and Other Associated Groups***

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

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

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

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

## INTERNAL AUDIT

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

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

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

### ***Audit Oversight***

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

## ACCOUNT BALANCES

### **To find account balances for Student Activity accounts:**

Go to the Munis Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the MUNIS Ribbon > Segment Find

Enter the Fund number: 865

Enter the Department (Campus) number: XXX

Enter the Project Number: SA\*

This will show all the student activity accounts for your campus. There will be a Revenue account and an Expense account for each SAF account. Use the direction arrows at the bottom of the page to scroll through the accounts.

If you want to find just one specific account:

Enter the Fund number: 865

Enter the Department (Campus) number: XXX

Enter the Project number: SA415 (example)

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

To release: go to the Munis ribbon > Exit Totals > click.

### **To find account balance for the Discretionary accounts:**

Go to the Munis Dashboard

Go to the Tyler Menu > Financials > Account Inquiry

Go to the MUNIS Ribbon > Segment Find

Enter the Fund number: 865

Enter the Function: 23

Enter the Object code: 6499

Enter the Department (Campus) number: XXX

This is the Miscellaneous Operating Expense account

The 'Available' amount is your balance

If you want to look at the detail in any activity fund account or discretionary account, click on the yellow folder by the Actual amount.

If you have questions, contact the Special Projects Accountant or the Special Projects Clerk.

## **STEPS TO ENTER IN MUNIS**

Go to the ECISD website in Chrome  
Click on the Managed bookmarks  
Click on the Business Services SharePoint > Sign in  
Business Services opens  
Scroll to Documentation and click on instructions  
Documentation and Videos opens  
Scroll to Student Activity and click on Student Activity (PDF)

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

- Receipt Activity Transaction
- Disbursement Activity Transaction

## **STEPS TO PRINT CASH OUT REPORT IN MUNIS**

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

## **APPENDIX**

### **STUDENT ACTIVITY FORMS**

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

EXHIBIT A

ACTIVITY FUND  
STUDENT CLUB

New Student Club  Existing Student Club  School Year \_\_\_\_\_

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

Student Club Name: \_\_\_\_\_

Purpose: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Sponsor: \_\_\_\_\_

Officers:

President \_\_\_\_\_

Vice President \_\_\_\_\_

Treasurer \_\_\_\_\_

Secretary \_\_\_\_\_

Meeting Dates:

When \_\_\_\_\_

Where \_\_\_\_\_

Proposed Fundraising Activities: \_\_\_\_\_

\_\_\_\_\_

Officer Signature: \_\_\_\_\_ Date \_\_\_\_\_

Sponsor Signature: \_\_\_\_\_ Date \_\_\_\_\_

Principal Signature: \_\_\_\_\_ Date \_\_\_\_\_

*For Special Projects Accountant Use Only*

Approved \_\_\_\_\_ \* Denied \_\_\_\_\_ Account # \_\_\_\_\_

\*Reason \_\_\_\_\_

\_\_\_\_\_

Special Projects Accountant Signature \_\_\_\_\_ Date \_\_\_\_\_

Updated 1/10/19

EXHIBIT B

**STUDENT ACTIVITY FUND  
FUND RAISER FORM/ACKNOWLEDGEMENT OF RESPONSIBILITY**

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_ Account #: \_\_\_\_\_

Beginning sale date: \_\_\_\_\_

Ending sale date: \_\_\_\_\_

What purpose(s) will the proceeds be used: \_\_\_\_\_

Description of product to sell: \_\_\_\_\_  
If product is a food or beverage item(s), see Food Fundraiser Approval form.  
The time of the food/beverage sale must be included.

Vendor: \_\_\_\_\_ Representatives Name: \_\_\_\_\_

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

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

Sponsor: \_\_\_\_\_ Signature \_\_\_\_\_ Date: \_\_\_\_\_

Principal: \_\_\_\_\_ Signature for Approval \_\_\_\_\_ Date: \_\_\_\_\_

Asst. Supt: \_\_\_\_\_ Signature (if necessary) \_\_\_\_\_ Date: \_\_\_\_\_

As the sponsor of this fundraiser:

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

Updated: 08/19/2011



EXHIBIT B

OPERATING REPORT

<b>INVENTORY:</b>	
Beginning inventory	_____ -
Number of items sold or serviced	_____ -
Number of items returned to vendor	_____ -
Number of items unaccounted for (attach explanation)	_____
Ending inventory	_____
<b>SALES:</b>	
Number of items sold or serviced	_____
Selling price per item	_____
Total sales	_____ 0.00
Total expenditures	_____
Net Profit	_____ 0.00
Total sales*	_____
Less: non-taxable sales	_____
Less: one-day tax-free sales	_____
Net taxable sales	_____
<b>TAX DUE:</b> (net taxable sales x .0825)	_____

Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature (after form is completed)

Principal: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature (after form is completed)

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

EXHIBIT C

**FOOD FUNDRAISER APPROVAL**

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

**Instructions:**

1. E-mail completed form and nutrition labels to [katy.taylor@ectorcountyisd.org](mailto:katy.taylor@ectorcountyisd.org) at least 2 weeks prior to the intended beginning sales date.
2. Attach approved copy of this form to the fundraiser form when submitting for approval.
3. Approval must be received from School Nutrition and campus administration before items are purchased.

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_

Beginning Sale Date: \_\_\_\_\_ Ending Sale Date: \_\_\_\_\_

Time of Day: \_\_\_\_\_ Location: \_\_\_\_\_

**Item(s) to be Sold:**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_

Attach nutrition labels for all items to back of form.

Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_

Director of School Nutrition: \_\_\_\_\_ Date: \_\_\_\_\_

Signature for Approval

Note: The School Nutrition department offers cases of snack items for purchase that meet the Smart Snack guidelines. Please contact Katy Taylor at [katy.taylor@ectorcountyisd.org](mailto:katy.taylor@ectorcountyisd.org) for more information.

EXHIBIT D

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

Sponsor: \_\_\_\_\_ Club Name: \_\_\_\_\_ Account #: \_\_\_\_\_

Beginning date: \_\_\_\_\_

Ending date: \_\_\_\_\_

Charity collecting for: \_\_\_\_\_

As the sponsor:

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

Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature

Principal: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature for Approval

Asst. Supt: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature (if necessary)

**OPERATING REPORT**

**TOTAL AMOUNT COLLECTED:** \_\_\_\_\_

**TOTAL AMOUNT SUBMITTED TO CHARITABLE ORGANIZATION:** \_\_\_\_\_

**BALANCE:** \_\_\_\_\_ 0

Sponsor: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature (after form is completed)

Principal: \_\_\_\_\_ Date: \_\_\_\_\_  
Signature (after form is completed)

Updated: 08/19/2011

EXHIBIT E

**STUDENT ACTIVITY FUND  
CAMPUS RECEIPT RECORD**

Date: \_\_\_\_\_

Activity: \_\_\_\_\_

A daily Campus Receipt Record will be kept for collections received directly by the bookkeeper.

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

Total: \_\_\_\_\_

Signature of Sponsor/Teacher: \_\_\_\_\_

Updated: 05/25/15



EXHIBIT G

CFD - Exhibit A

STUDENT ACTIVITY FUND  
REQUEST FOR CHECK DISBURSEMENT

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

  

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

Updated: 05/25/15



EXHIBIT I

CFD - Exhibit B

**ACTIVITY FUND  
TRANSFER**

Date: \_\_\_\_\_

School Campus #: \_\_\_\_\_

Transfer FROM Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Transfer To Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature of Bookkeeper/Sponsor

\_\_\_\_\_  
Signature of Principal

Transfer FROM Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Transfer To Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature of Bookkeeper/Sponsor

\_\_\_\_\_  
Signature of Principal

Transfer FROM Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Transfer To Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature of Bookkeeper/Sponsor

\_\_\_\_\_  
Signature of Principal

Transfer FROM Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Transfer To Account #: \_\_\_\_\_ Account Name: \_\_\_\_\_ Amount: \_\_\_\_\_

Explanation: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Signature of Bookkeeper/Sponsor

\_\_\_\_\_  
Signature of Principal

Updated: 05/25/15





EXHIBIT K

Ector County Independent School District

PURCHASE TRANSACTION LOG

(Attach this form to your itemized receipts)

Cardholder \_\_\_\_\_

Campus \_\_\_\_\_

Date \_\_\_\_\_

Purchase Date	Vendor	Purpose	Total Charge	Discretionary or SAF account number

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

Cardholder Signature \_\_\_\_\_

Date \_\_\_\_\_

Principal Signature \_\_\_\_\_

Date \_\_\_\_\_

**SEND TO: SPECIAL PROJECTS ACCOUNTANT**