

ACTIVITY
FUNDS
MANUAL

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ACTIVITY FUNDS RESPONSIBILITY CHECKLIST

The responsibility for activity funds involves Sponsor, Financial Secretary, principals and auditors.

These items will need to be in a folder/notebook for auditing

Club Sponsor –Items kept in folder

Due by October 1 - Annually

- List of Officers form
- Sign and return Responsibility Affidavit

Due Monthly

- Monthly reconciled activity financial report
- Detail minutes from each meeting

Daily

- Deposit forms: tabulation, misc and/or cash receipt voucher; and skyward receipt for each
- Count and Deposits funds collected daily

As Needed

- Fundraiser forms with the Profit/Loss Report completed
- By-laws (updated annually)

NOTE:

***Clubs which do not elect officers and/or hold regular activities for two consecutive school years will be considered inactive and any balance should be transferred to the principal's activity account*

***In addition, organizations which do not have a slate of approved officers will not be allowed to conduct fund raising activities.*

Campus Financial Secretary

- Receives, recount, and receipt all deposits in Skyward
- Assists sponsors
- Informs Principal of problems and concerns

Campus Principal Ultimate responsibility for Activity Funds]

- Approval of all campus and student activity fund transactions
- Providing safekeeping of money on campus
- Expenditure of funds in compliance with applicable state laws and local board policy administrative guidelines
- If the Principal determine that Activity Fund policies and procedures have not been followed, he/she should request a review by the Business Office. Depending on the seriousness of the findings, the Principal shall confer with appropriate administrative personnel to determine possible disciplinary action against the employee

Auditor

- Annual audits of each activity fund
- Periodic audits deemed necessary

The principal is not responsible for funds collected, disbursed and controlled by parent or booster organizations. These parent and booster organization funds are not to be accounted for in the school's Activity Fund. For more information, please refer to the Booster Clubs and Parent Support Organizations Guidelines.

CAMPUS ACTIVITY VS STUDENT ACTIVITY

PURPOSE OF ACTIVITY FUNDS

The purpose of Activity Funds shall be to promote the general welfare, education, and morale of the student body and to account for the financial operations of school sponsored student organizations. Teachers or an administrator must be appointed to all activity accounts.

RESPONSIBILITY FOR ACTIVITY FUNDS

The school principal is personally responsible for the proper collection, disbursement and control of all school activity fund money relative to the fund in their trust. This responsibility includes the safekeeping, proper accounting and administration of the money in the school, as well as disbursing money for any legal purpose within guidelines or policies of the fund. The principal may designate administrative assistants, secretary/financial secretary, teachers and sponsors to aid with the various functions of the fund, such as club activities. All activity fund forms and reports are to be signed by the principal where indicated. The principal's designee may perform all of the procedures that require the principal's signature unless otherwise specifically stated.

The school principal is **NOT** responsible for funds collected, disbursed or controlled by parent or booster organizations. Parent and booster organization's funds **ARE NOT** to be handled or maintained in the school's activity fund. Parent and booster organizations are to maintain their own checking accounts and obtain a tax identification number from the Texas Comptroller's Office for their group.

The financial secretary is responsible for the management and control of all documents necessary for the operation of the activity fund.

CAMPUS ACTIVITY - FUND 461

Campus Activity Funds (CAF) are public funds not in the custody and control of student or employee groups and used for the general operations of the school or facility. Campus Activity Funds are funds raised locally at the school or donated to the school and include school office and departmental accounts. There may be multiple Campus Activity accounts such as the Principal's Account, Library Account, 2nd grade teachers, etc. that are not student club or organization funds.

Campus Activity Funds must be used for school purposes in accordance with all rules and regulations for public funds. Campus Activity funds are considered by TEA to be district general funds.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc.

Allowable

- a. Field trip fees
- b. Training/meeting refreshments
- c. Awards/incentives such as perfect attendance, academic awards, etc.
- d. General office and classroom supplies to supplement General Fund/Operating

Non-Allowable

- a. Alcohol
- b. Individual gifts to a specific student or teacher/sponsor
- c. Items for Non employees
- d. Cashing personal checks

STUDENT ACTIVITY – FUND 865

Student Activity Funds (SAF) are agency funds that the district holds as trustee or custodian. Student Activity Funds are funds generated by specific student groups, not by the district or campus. These funds shall be used exclusively for the benefit of students. Decisions about the expenditure of student activity funds are made by the students with the assistance of a school district employee sponsor. All club and student funds are accounted for in this grouping. These funds are accounted for as fiduciary trust funds not owned by the district.

Although the district is in custody of the funds, the control and expenditure authority lies with the sanctioned student group. A bona fide student group consists of a student body, elected student officers and faculty sponsor/advisor. The district's main involvement is to provide stewardship by accounting for the funds.

Organized student groups should have a set of by-laws and/or constitution and must have a charter approved by the principal annually. These documents are required to be updated annually and on file with the financial secretary along with a current list of officers and the sponsor's name. This will allow communication with these groups to be easier and timely.

Typical uses include travel, awards, banquets, supplies, etc.

Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Awards/incentives
- c. Club supplies
- d. Equipment, but it must be donated to the campus
- e. Rentals such as vehicles, equipment, etc.
- f. Gift cards with a \$25 limit
- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.*

*Contracted services must be in accordance with IRS regulations as they relate to Form 1099 issuance.

Non-Allowable

- a. Alcohol
- b. Individual gifts to a specific student or teacher/sponsor: ie, Baby shower, birthdays...
- c. Cashing personal checks

Each campus can hold TWO campus-wide tax exempt fundraisers per calendar year (461 accounts).

A bona-fide chapter AS DEFINED ABOVE can hold TWO tax- exempt fundraisers per calendar year (865 accounts)

GENERAL INFORMATION

Alcoholic Beverages

The purchase of alcoholic beverages with school funds is strictly prohibited.

Audit of Activity Funds

Activity Funds are subject to an audit by the district business office. In addition, an audit may be performed whenever there is a change in principal or financial secretary. The principal may request in writing a special audit if a situation or event warrants it.

Awards

At certain times during the school year it may be necessary to reward a student or group of students for their achievements (honor roll, perfect attendance, etc.). The principal of a school should exercise caution when rewarding students for an activity that could be associated with the UIL to ensure compliance with UIL rules and regulations. Students participating in fund raising activities may be awarded a maximum of \$50.00 for top sales.

Benevolence/Sunshine Funds

Social funds are defined as funds generated or contributed solely by school personnel to be utilized and expended at the school's discretion. All expenditures for hospitality, condolence, or any other purpose for the sole benefit of the school personnel shall be paid out of sunshine funds.

Benevolence Using Campus/Principal's Funds

There are specific criteria that must be adhered to when using these funds. Principals may at his/her discretion use funds from the campus/principal's account to purchase flowers in the event of a campus employee's or campus student's death. *At no time should club activity funds be used for this purpose.*

Specific requirements are listed below:

- Must be death of a campus employee or campus student
- Must be limited to purchases of flowers, plants or other similar expression of sympathy
- siblings, parents or other relatives or any other purpose shall be paid out of social funds)
- Purchase should be limited to \$50

Expenses explicitly prohibited are the following:

- Cash or Gift Cards
- Food
- Contributions to organizations in lieu of flowers (American Cancer Society, etc.)

Cafeteria Deposits

On a daily basis, the cafeteria manager will bring the daily lunchroom deposit to the campus secretary. This deposit must be in a deposit bank bag in order to be accepted by the secretary. The deposit will be stored in the vault for safekeeping until it is picked up by the armored car courier.

Cash Loss

The student activity funds sponsor will be held responsible for any student activity fund entrusted to them. The sponsor will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures. In the event of a cash loss/theft notify the: Campus Financial Secretary and Principal, and the districts Accounting Supervisor.

Check Cashing

Employee personal checks may not be cashed or substituted for cash collections.

All checks must include the following information:

- Name and address must pre-printed
- Drivers' License number
- Phone number
- Student's name
- Organization: band, choir...

Collection of Monies

All cash collections received by the club for fees, dues, fundraising activities, etc. should be recorded on pre-numbered cash receipts, tabulation of monies collected forms, or cash collection forms provided by EMS-ISD or fundraising vendors and must be personally delivered to the school office daily by the sponsor, not the student. All collections must be deposited in the District bank account and recorded in the club's Student Activity Fund.

Deposits

All cash and checks received from campuses and departments should be counted, receipted, and prepared for bank deposit by the secretary *daily but no longer than weekly*.

Disbursements of Club Funds

All disbursements by the club shall be made by the Business Office with a purchase order. The club shall submit the original invoice, sales ticket, register receipt, or other source document signed by the sponsor **and** the club officer to the school financial secretary. The school secretary will then prepare a purchase order (approved by the principal) and forward it along with the supporting documentation to the Business Office for payment. Campus activity groups will follow the same procedure, except an officers' signature is not required.

The financial secretary is not permitted to request a purchase order for any club or organization account that does not have sufficient funds deposited to cover the expenditure and no disbursement or purchases may be made from undeposited cash collected by the club or organization.

Fundraisers

Fund-raising activities by student groups and/or for school-sponsored projects shall be allowed, with prior approval of the campus principal and under the supervision of the project sponsor. The District shall not allow fund-raising activities that require door-to-door selling by elementary students. Elementary students shall have parent permission before participating in fund-raising activities.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. [See EC]. Funds raised shall be received, deposited, and disbursed in accordance with CFD(LOCAL).

Fund-raisers shall be for a designated purpose and have prior approval of the campus principal. [See GE] Students representing their school may participate in charitable institution and community drives. Such participation, which shall be on a strictly voluntary basis, shall not disrupt the regular school day. No outside organizations, commercial enterprises, or individuals may solicit contributions from students within the school.

The collection of monies that takes the time of the students or teachers during school hours is strictly forbidden, unless the monies collected represent payment for school lunches, monies that will benefit the school or its students, or other authorized fees.

High School Graduating Classes

Long-standing traditions have been developed over the years for each class as they enter high school. Typically, during the freshman and sophomore years, a variety of fundraisers take place to generate funds for prom and senior projects.

Funds should be set aside to assist students who wish to attend prom, but are unable to pay the full price of admission due to financial hardship. The campus principal shall have the authority to determine a student's hardship status based upon their qualification for free/reduced lunch.

It is customary for the senior class to present a gift to the school on behalf of the class based on a vote of the class membership. The gift should benefit the campus as a whole. Suggested items include campus beautification projects, improved signage, etc. If desired, the class may also assist with graduation awards & expenses and Project Graduation. Remaining funds should be devoted to assist the incoming freshman class with startup funds.

***Expenses for meals, memberships, and floral arrangements are prohibited
from senior class funds, except as associated with the prom.***

Payments to Employees

Payments and gifts to employees are not permitted from the student activity fund.

Purchase of gifts for special occasions, e.g. baby showers, retirements, birthdays, should be purchased using the Benevolence/Sunshine Funds.

Petty Cash Balance

An accurate cash balance must be maintained weekly to ensure that the account accurate.

Raffles

School districts are not allowed to conduct raffles. Attorney General Opinion JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code – Class C Misdemeanor.

5.5.6.2 Raffles/Drawings See information regarding [raffles or drawings](#) on the Attorney General's website. School districts are not qualified organizations. [Attorney General Opinion JM-1176](#) also ruled that independent school districts are not qualified to hold charitable raffles.

Receipt Books

- Only use district issued receipt books
- All receipt books must be clearly marked with campus and club/activity name
- Books are not to be used for outside organizations

Retention of Records

All records should be kept current and in good order for a period of five years and available for audit any time. (*reference FASRG, Site Based, 5.5.4.15*)

Retirement Gifts Using Campus/Principal's Funds

All employees retiring from the District may receive an appropriate retirement gift from the District, not to exceed \$125 in cost. To be eligible under this policy, an employee must begin drawing benefits

Scholarships

If a club wishes to donate a portion of their ending balance to the scholarship fund, the officers and sponsors of the organization must submit a signed request to the principal. The funds will then be transferred to the scholarship account. A committee of faculty members will evaluate the scholarship applicants and will make a recommendation of recipients and award amounts.

Scholarships checks cannot be made out to individuals, only to the attending college. This can be done with the help of our Education Foundation Department

School Store

An accurate inventory of school store supplies must be maintained at all times. This inventory should reflect those items which are given to individuals as a goodwill gesture.

DISBURSEMENT OF FUNDS

1. General Procedures

- a. A class or club/agency account is a trust account that is to be used for the intended purpose that was stated when the account was created. The principal must ensure that expenditures from these account are for their intended purpose. Funds are not to be diverted for other uses
- b. The purchase of goods and/or service shall be processed via the Skyward system
- c. Tickets to activities where the school district benefits educationally may be purchased from activity funds as long as the sponsors of the club or event use the tickets purchased for students and/or staff
- d. Salary advances and gifts to employees are not permitted from activity funds. Gifts for special occasions (i.e., baby showers, birthdays, etc.) cannot be made with activity funds; however, these may be purchased with the Sunshine account)
- e. The Financial Secretary shall monitor activity fund account transactions to prevent overdrawn balances and ensure an accurate, positive cash balance is maintained at all times
- f. Principals shall not approve purchases for activities without sufficient funds
- g. Gift cards shall not be purchased for or given to students
- h. Gift cards for faculty or teacher/sponsors may be purchased with budget and campus activity and limited to \$25; the purchase of gift cards to staff from any other account is not permitted since the IRS considers gift cards income
- i. The purchase of alcoholic beverages or tobacco with school funds is strictly prohibited
- j. Maintain positive vendor relationships and ensure invoices are paid by the due date
- k. All items ordered with activity fund money must be shipped and/or delivered to the school, not a personal address
- l. Purchases made from the Sunshine account are not tax exempt
- m. It is the responsibility of the principal to determine the appropriateness of expenditures from the designated activity accounts

2. Purchase order/Check Requests

All orders are required to complete an Expenditure Request Form ***signed by the principal and club officer*** include proper supporting documentation; for example, a shopping cart, quote, order form...

- a. The Expenditure Request Form is used to request approval to pay for goods or service with a district check
- b. Supporting documentation shall include at least one of the following:
 - i. The vendor's original invoice
 - ii. Original sales slips or cash register tapes from teachers or other persons requesting reimbursement for items purchased with personal funds for the benefit of the school; credit card charge slips are not acceptable expenditure support unless they are itemized.
 - iii. Letters, acknowledgements, renewal notices, order forms, etc., may be used when an invoice is not issued
- c. Review invoices for accuracy prior to requesting a check:
 - i. Review all invoices to determine if discounts can be deducted from the amount due
 - ii. Review all invoices to determine if sales tax was charged on merchandise purchased. Most items purchased for the benefit of the school are tax-exempt and therefore sales tax should not be paid to a vendor or reimbursed to a teacher/sponsor

d. Maintain proper documentation

The completed Expenditure Request Form, and all supporting documentation shall be kept in numerical order, by month, in the activity fund records for future reference and audit.

3. Advance Payments

a. Student travel

Out-of-town travel - Clubs or other student groups out-of-town travel expenses may be funded from their activity account for student expenses

Sponsor/Teacher Travel - expenses for sponsors/teachers who accompany their students on a trip may be paid from the organization's account

Chaperone Travel - The District does not pay for chaperone travel. Chaperones must pay their own travel and undergo the same background checks as volunteers, per District administrative guidelines.

- i. An approved Travel Voucher and Meal Per Diem Form shall be completed and attached to a voucher
- ii. Accounts Payable will generate a check in the Sponsor's name
- iii. Upon completion of the trip or activity, the sponsor shall provide the financial secretary all the supporting documentation for the expenses (invoices, receipts, etc.) and return any unused portion of the advance
- iv. The financial secretary will verify travel voucher is correct, sign it and forward to accounts payable
- v. The settlement of all activity fund advances is to be completed no later than ten days after the completion of the trip or the termination of the activity for which the money was advanced, except in cases deemed unusual or exceptional by the principal. In all cases, settlement is to be completed prior to the end of the school year. It is the dual responsibility of the principal and financial secretary to ensure proper accounting and documentation for all advances

CASH HANDLING GUIDELINES

Purpose: The District receives cash and checks from many sources. These procedures are designed to ensure that *all* cash received by the District and its employees are deposited and tracked for the benefit of the District and its students. Adherence to these procedures is essential to mitigate fraud.

GENERAL GUIDELINES

- Separation of Duties – if possible, at least two people should be involved in cash handling and deposits
- Funds should not be kept in classrooms, personal wallets or purses, or at home
- **No cash purchases should be made – every dollar collected should be receipted and deposited according to the collection procedures.**
- Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.
- Cash of different types shall not be commingled.
- **Staff is strictly prohibited from “borrowing” from district funds. Staff who borrow (defined as temporarily removing of funds with the intent to return the funds) or steal district funds shall be subject to disciplinary action, up to and including termination of employment.**

FINANCIAL SECRETARY

CASH HANDLING RESPONSIBILITIES

I hereby acknowledge that I have read and am aware that I am responsible for complying with cash handling procedures. In particular, I acknowledge that:

- Money collected and submitted by teachers, sponsors or other staff members must be accompanied by a properly completed form (Tabulation, Cash Receipts Voucher or Miscellaneous Deposit Form). Do not accept money for deposit without one of these forms.
- Once verified, an official skyward cash receipt must be issued to the individual and returned to them along with a copy of the form (Tabulation, Cash Receipts Voucher or Miscellaneous Deposit Form).
- Deposits must be made daily if more than \$100 or at least weekly if less than \$100
- Money must be deposited in the same form in which it was received. A personal check cannot be substituted for the cash collected.
- Postdated checks shall not be accepted by the school from any source.
- Whenever possible, a driver's license, phone number, student's name, and the organization should be recorded when accepting a check.
- All money collected *after business hours* must be counted, recorded with the appropriate form and secured until the next business day. Money should be put in the campus vault if possible. Money should never be taken home.
- Expenses may never be paid with undeposited money collected. All purchases made on behalf of the campus or a student organization must be approved in advance by the principal and processed through the district Business Office. Purchases by a student organization must also be approved by a student officer.
- All funds must be safe guarded at all times. Money on hand overnight must be locked in the vault.
- Funds availability must be verified before entering a Purchase Order or Dpay. All organizations must maintain a positive balance.
- All records must be kept by the sponsor and be available for audit for a period of 5 years.

I understand that I will be held responsible for any funds entrusted to me and that I will reimburse the student organization or the school for any money which is lost due to carelessness or fraud.

This form must be completed in blue or black ink and turned in to the office by the **1st day of October.**

Teacher/Sponsor Signature

Printed Name

Class/Club Name

Date

White copy: Financial Secretary Yellow copy: Business Office Pink copy: Teacher/Sponsor

CASH HANDLING RESPONSIBILITIES

I hereby acknowledge that I have read and am aware that I am responsible for complying with cash handling procedures. In particular, I acknowledge that:

- The sponsor/teacher is responsible for maintaining a positive balance in their organization's account at all times.
- All collections must be personally delivered to the office by the sponsor/teacher. Do not send a student or other person to deliver money.
- All money collected will be counted and recorded on the appropriate form (Tabulation, Cash Receipts Voucher or Miscellaneous Deposit Form).
- Money must be turned into the office for deposit daily if more than \$100 or at least weekly if less than \$100.
- Money collected must be turned into the office in the same form in which it was received. A personal check cannot be substituted for the cash collected.
- Postdated checks shall not be accepted by the school from any source.
- Whenever possible, a driver's license, phone number, students' name, and the organization should be recorded when accepting a check.
- All money collected *after business hours* must be counted, recorded with the appropriate form and secured until the next business day. Money should be put in the campus vault if possible. Money should never be taken home.
- Expenses may never be paid with undeposited money collected. All purchases made on behalf of the campus or a student organization must be approved in advance by the principal and processed through the district Business Office. Purchases by a student organization must also be approved by a student officer.
- All fund raising activities and other collections will be approved in advance by the principal using the designated form.
- An official skyward receipt must be obtained from the financial secretary for all funds submitted for deposit and kept with other financial records.
- All teacher/sponsor records must be kept and be available for audit for a period of 5 years. If a teacher/sponsor leaves the district or is no longer a sponsor of the activity, these records must be turned in to the principal.

I understand that I will be held responsible for any funds entrusted to me and that I will reimburse the student organization or the school for any money which is lost due to carelessness or fraud.

This form must be completed in blue or black ink and turned in to the office by the **1st day of October.**

Teacher/Sponsor Signature

Printed Name

Class/Club Name

Date

White copy: Financial Secretary

Yellow copy: Business Office

Pink copy: Teacher/Sponsor

Sample Club Constitution and By-Laws

New and emerging student clubs can use this example when developing a constitution and bylaws specific to their club needs. Established clubs can use this when updating or changing their bylaws.

ARTICLE I: NAME & PURPOSE

Section A: Name – The name of this club shall be [name of club].

Section B: National Affiliation – If the club is a member of a national or state organization, add the following statement and attach a copy of the national constitution as it will become part of this document: “The rules and regulations of the National Constitution shall be followed when not inconsistent with the rules and regulations of CSM.”

Section C: Purpose – The purpose of this club shall be:

1. *[List in detail the purposes and objectives of the clubs.]*
- 2.
- 3.
- 4.

ARTICLE II: MEMBERSHIP & DUES

Section A: Eligibility - Membership shall be open to [define membership qualification, i.e., majors in a particular academic area, etc.] upon payment of the dues as outlined in Section C.

Section B: Dues – Dues shall be \$_____ per year. [List national and state dues separately if applicable].

ARTICLE III: OFFICERS

Section A: Officers – The officers shall be a President, Vice-President, Secretary, and Treasurer. [These are general officers, add officers specific to the needs of the club, if necessary.]

Section B: Eligibility – Officers must be_____ [full-time students, carrying at least 1 credit, etc.]

Section C: Election – The officers shall be elected by ballot at the last meeting of the spring semester by a majority of the vote cast for that office.

Section D: Term – The officers shall serve for one year and their term of office shall begin at the commencement of the fall semester.

Section E: Vacancy – If a vacancy occurs in the office of President, the Vice-President shall assume the office for the remainder of the term and vacancies in any other office shall be filled by a special election.

ARTICLE IV: DUTIES OF OFFICERS

Section A: President – it shall be the duty of the President to:

- Preside at meetings
- Vote only in case of a tie
- Represent the club
- Appoint committee chairpersons subject to the approval of the Executive Committee
- Serve as an ex-officio member of all committees except the nominating committee
- Perform such other duties as ordinarily pertain to this office

Section B: Vice-President – It shall be the duty of the Vice-President to:

- Preside in the absence of the President
- Serve as chairperson of the Program Committee

Section C: Secretary – It shall be the duty of the Secretary to:

- Record the minutes of all meetings
- Keep a file of the club's records
- Maintain a current roster of membership
- Issue notices of meetings and conduct the general correspondence of the club

Section D: Treasurer – It shall be the duty of the Treasurer to:

- Receive all funds and process Request for Payment, Deposit Slip, and Officer Signature Forms.
- Keep an itemized account of all receipts and expenditures and make reports as directed

ARTICLE V: MEETINGS

Section A: Meetings – Regular meetings shall be held monthly during the regular school year.

Section B: Special Meeting – Special meetings may be called by the President with the approval of the Executive Committee.

Section C: Quorum – A quorum shall consist of [example: two-thirds (2/3)] of the membership. [The number required should be small enough to ensure that a quorum will usually be present but large enough to protect the club against decisions being made by a small minority.]

Section D: Parliamentary Authority – Robert's Rules of Orders, shall govern this club in all cases to which they are applicable and in which they are not inconsistent with these bylaws.

ARTICLE VI: EXECUTIVE COMMITTEE

Section A: Responsibility – Management of this club shall be vested in an Executive Committee responsible to the entire membership to uphold these bylaws.

Section B: Membership – This committee shall consist of the officers as listed in Article III and the faculty advisor.

Section C: Meetings – This committee shall meet at least once between regular meetings of the club to organize and plan future activities.

ARTICLE VII: ADVISOR

Section A: Selection – there shall be a faculty/staff advisor who shall be selected each year by the membership.

Section B: Duties – The responsibilities of the faculty advisor shall be to:

- Maintain an awareness of the activities and programs sponsored by the student club.
- Meet on a regular basis with the leader of the student club to discuss upcoming meetings, long range plans, goals, and problems of the club.
- Attend regular meetings, executive board meetings as often as schedule allows.
- Assist in the orientation of new officers.
- Explain and clarify campus policy and procedures that apply to the club.
- Maintain contact with the Student Life Office.
- Provide direction in the area of parliamentary procedure, meeting facilitation, group-building, goal setting, and program planning.
- Assist the club treasurer in monitoring expenditures, fundraising activities, and corporate sponsorship to maintain an accurate and up-to-date account ledger.
- Inform club members of those factors that constitute unacceptable behavior on the part of the club members, and the possible consequence of said behaviors.

ARTICLE VIII: COMMITTEES

Section A: Program Committee – A program committee composed of the Vice-President as chairperson and four other members shall be appointed by the President before the end of spring semester, whose duty shall be to plan the overall program of the club.

Section B: Other committees – [List other committees germane to the club such as finance, publicity, membership, professional relations, social, etc.]

Section C: Special Committees – The President shall have the authority to appoint any special committees, with the approval of the Executive Committee, from time to time as need demands.

ARTICLE IX: AMENDMENTS

Section A: Selection – these bylaws may be amended by a two-thirds (2/3) majority vote of the chapter membership.

Section B: Notice – All members shall receive advance notice of the proposed amendment at least five days before the meeting. [The time may be extended to the following meeting.]

CLUB SPONSOR RESPONSIBILITY AFFIDAVIT

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an *individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:*

- ✓ *Developing fund raising plans*
- ✓ *Monitoring the financial position of the activity fund*
- ✓ *Reviewing the activity fund financial statements*
- ✓ *Safekeeping activity fund money until it is deposited by the school district, and*
- ✓ *Other fiduciary responsibilities*

As the sponsor for the _____ activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✓ Conduct an annual election of officers and submit the list to my campus principal and financial secretary
- ✓ Submit a fund raising plan
- ✓ Conduct authorized fund raisers and complete the Fundraiser Authorization Form
- ✓ Collect, document, and submit **all** funds to the Financial Secretary
- ✓ Comply with all school district purchasing policies and procedures to include:
 - Submitting a requisition for all expenditures
 - Obtain approval from student activity club officers for all club purchases/expenditures
 - Document receipt of goods/services received
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as cash handling forms, fund raising forms, receipt books, etc., and submit to the Campus Financial Secretary at the end of the school year

Print Name

Signature

Club Account Name

Date

Club Name _____

Year _____

CLUB OFFICERS

OFFICER'S NAME

POSITION

SIGNATURE

OFFICER'S NAME	POSITION	SIGNATURE

Original to Secretary, Copy to Sponsor

RECEIPT OF CASH

Teacher/Sponsor Deposit

- A teacher/sponsor should bring the deposit to the financial secretary, not a 3rd party
- Money turned in for deposit should always be counted by two people. Secretaries should never accept cash without verifying the amount in front of the teacher/sponsor turning in the money. If the teacher/sponsor turning in money is not available, a second person of a higher level may count the money with the secretary
- One of the following forms must accompany a deposit:
 - a. Misc Cash Collections Form
Turn in deposit and this 3 part form to the financial secretary
 - b. Tabulation of Monies Collected Form
Turn in deposit and this 3 part form to the financial secretary
 - c. Cash Receipt Voucher Form (*used with the district's receipt book only*)
Turn in the deposit, the yellow receipt copies from receipt book and this 3 part form
- If money is counted immediately in the presence of the financial secretary, the online cash receipt, the yellow **AND** the pink copy of the above form is returned to the teacher/sponsor immediately
- If the money is **not** counted immediately, the financial secretary will initial the pink copy of the form and return it to the teacher/sponsor as proof of turning in money; put the white and yellow copy of the form with the money, sealed in an envelope/bag in the teacher/sponsor's presence
- When the financial secretary has counted and verified the deposit, 2 copies of the online cash receipt will be printed: 1 copy for the financial secretary's file, the other copy and the yellow copy of the form will be returned to the teacher/sponsor. The teacher/sponsor will attached the pink copy to the yellow copy and the online receipt for their records

Financial Secretary Deposit

- Deposit should not be accepted without of the three forms:
 - a. Misc Cash Collections Form
 - b. Tabulation of Monies Collected Form
 - c. Cash Receipt Voucher Form (used with a receipt book)
- Money turned in for deposit should always be counted by two people
- If money is counted immediately in the presence of the financial secretary, the online cash receipt, the yellow **AND** the pink copy of the above form is returned to the teacher/sponsor immediately
- If the money is **not** counted immediately, the financial secretary will initial the pink copy of the form and return it to the teacher/sponsor as proof of turning in money; put the white and yellow copy of the form with the money, sealed in an envelope/bag in the teacher/sponsor's presence
- When the financial secretary has counted and verified the deposit, 2 copies of the online cash receipt will be printed: 1 copy for the financial secretary's file, the other copy and the yellow copy of the form will be returned to the teacher/sponsor. The teacher/sponsor will attached the pink copy to the yellow copy and the online receipt for their records
- Prepare the deposit

ACCEPTING PAYMENTS

Parents should be advised regularly the EMSISD Check Acceptance Policy for fundraisers, instrument rentals, club functions, lunch tickets etc. must have Acceptable Check information:

- ✚ Name and address must pre-printed
- ✚ Driver's License number
- ✚ Phone number
- ✚ Student's name
- ✚ Organization: band, choir...

DO NOT ACCEPT TEMPORARY CHECKS

NSF CHECK

EMS-ISD and Paytek have entered into an agreement to handle the district's insufficient fund checks. Paytek is a check recovery company that electronically debits consumers accounts to collect funds. Paytek's NSF fee is \$30.00 per check.

Paytek agrees to attempt collection of return checks for sixty (60) days from the date each check is received in Paytek's office. If Paytek is unable to collect on a check after 60 days, it will prepare the check for prosecution by mailing certified letters when required, filling out and notarizing required paperwork and when possible, delivering paperwork to authorities for prosecution.

The campus ***should not*** collect for returned checks as this could cause paid items to be inadvertently forwarded to the collection company. Refer consumers to Paytek by having them call #866-399-4101.

Paytek decals, stating the return check fee and check acceptance policy, must be located at point of sale locations.

NON-PAYMENT

Campuses may be asked to assist in the collection efforts by providing updated addresses or phone numbers when needed. Questions should be directed to the Accounting Department.

If payments are not made to Paytek within 60 days, the activity account will be debited by the Accounting Department and the Club sponsor will be notified of the deduction.

CREDIT CARD PAYMENTS

Credit cards are accepted for our summer programs at this time: summer school, athletics, summer camps...

GIFT CARD

In the event a Gift Card is purchased for one of the accepted uses listed below, the following procedures shall be performed to monitor the use. Regular audits will be performed to ensure compliance

- ◆ Gift cards should be limited to \$25 per person (except when using Sunshine funds-unlimited)
- ◆ When gift cards are purchased for students or staff, the recipient will sign the [Gift Card Receipt Form](#) as proof as receiving card
- ◆ The financial secretary will keep the completed Gift Card Receipt Form on file for future auditing
- ◆ Petty cash can be used up to \$100 and form must be attached when replenishing

Acceptable Uses

- ◆ Student recognitions/awards/top sales (\$50 maximum per student)

Unacceptable Uses

- ◆ Appreciation Gifts (except as authorized through Social Funds which are generated solely by campus personnel contributions)
- ◆ Gifts to individuals for services performed
- ◆ Grant Funds cannot be used to purchase Gift Cards
- ◆ Benevolence and Retirement Gifts using the Principal's Fund

FUNDRAISING ACTIVITIES

FUNDRAISING POLICY

The purpose for the collecting or raising and expending of funds by student groups is for the direct benefit of the students.

- I. Funds are to be used to finance activities that supplement the educational curriculum of the District
- II. Fundraising activities will contribute to the educational experience of the pupils and will not conflict with the instructional program
- III. Money raised by student groups and organizations is held by the school as trustee
- IV. The faculty sponsor of a student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed from club accounts

APPROVAL REQUIRED

- I. All fundraising activities will be approved in advance by the principal using the Fundraising Authorization and Reconciliation form
- II. Prior arrangements with companies should not be made until the fundraiser has been approved and the form is completed
- III. At the conclusion of the activity, the reconciliation portion of the form must be completed and submitted to the office

Sales representatives from fund-raising organizations must have a permit signed by the Superintendent of Schools or his designee before calling on any school principal. Salespersons should not talk with a sponsor/teacher before registering with and obtaining permission from the Purchasing department.

ACCOUNTING FOR FUNDRAISING ACTIVITIES

An accounting shall be made of all items purchased for resale

- A. The sponsor of a fundraising activity shall prepare a Fundraising Authorization and Reconciliation Form prior to the start of the sale.
- B. The club sponsor is responsible for keeping accurate records for all fundraising activities. Such records shall include:
 1. Distribution lists
 2. Daily collection recorded on sponsor's spreadsheet
 3. Original cash receipts received for money turned in to the financial secretary
- C. At the conclusion of the fundraising activity, the sponsor shall complete the reconciliation part of the Fundraising Authorization and Reconciliation form. The completed form must be turned in to the financial secretary and the sponsor must keep a copy
- D. All collections must be turned in to the financial secretary daily
- E. All collections must be receipted by the financial secretary
- F. Money collected should not be kept overnight in a desk or file cabinet, nor should they be taken home by the sponsor. If for some reason all records cannot be completed and recorded before the end of the day, the funds should be locked in the campus safe
- G. *Under no circumstance are personal checks to be held before being submitted to the campus financial secretary for deposit*

Eagle Mountain Saginaw ISD
FUNDRAISING AUTHORIZATION FORM

Club or group: _____ Sponsor: _____

Description of Fundraiser

Purpose of Fundraiser

Date of Fundraiser: Beginning: _____ Ending: _____

1) Is this a taxable sale? YES _____ NO _____ (required)

Is this one of your two one-day tax free sales? YES _____ NO _____ (required)

2) Vendor Name:

Unit Selling Price \$: _____ Unit Cost \$ _____ Expected Profit \$ _____

3) Sponsor Signature:

Principal's Approval: _____ Date: _____

RECONCILIATION RECAP

SALES:

- | | |
|---|----------|
| 1. Actual Number of items sold | _____ |
| 2. Selling Price per item | \$ _____ |
| 3. Total Sales (Line 1 x Line 2) | \$ _____ |
| 4. Total deposited for this fundraiser: | \$ _____ |
| 5. Less total cost of sale (vendor invoice) | \$ _____ |
| 6. Net profit/(loss) | \$ _____ |

INVENTORY:

- | | |
|---|-------|
| 1. Number of items purchased (per invoice) | _____ |
| 2. Actual number of items sold (Line 1 above) | _____ |
| 3. Number of items left over | _____ |
| 4. Number of items unaccounted for (Line 1-Line 2 – Line 3) | _____ |

Sponsor Signature: _____

Date: _____

FUNDRAISING BY INDEPENDENT OUTSIDE GROUPS

Independent outside groups usually consists of Parent Teacher Associations and Booster Clubs.

The organizations shall manage their own finances when conducting fundraising activities and may make donations to the school or club or organization as they elect. Such contributions may be designated either for a specific purpose or for expenditures at the discretion of the principal.

The principal, financial secretary or other teacher/sponsor may not be involved in receipting, depositing, or accounting for activities of any parental group or outside organization during the school hours. Involvement of District personnel automatically designates the funds as activity funds.

Online Donation Websites, (e.g. GoFundMe.com, , DonorsChoose.com, etc.)

1. Campus staff shall not utilize external donor websites to seek donations for the campus (e.g. supplies, computers, etc.). Staff should coordinate with the principal to ensure funds are allocated to cover the needs of the campus
2. Donor websites shall not be established by the campus for the personal benefit of staff or students
3. Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the prior authorization from the campus principal and the Assistant Superintendent (a Fundraising Activity form is required)
4. Donations, if any, received through the donor website shall be deposited in the appropriate activity fund account
5. All expenditures with the donated funds shall follow the established purchasing and payment procedures

SALES TAX

TAXABLE STATUS OF PURCHASES

Texas school districts, public schools, qualified exempt private schools and each bona fide chapter within a qualifying school are exempt from the payment of Texas sales and use tax on purchases of taxable items for their use, if the purchases are related to the educational process.

- ❖ The school district should provide the seller with a valid exemption certificate.
- ❖ A teacher or other teacher/sponsor who has purchased merchandise and then requests District reimbursement will not be reimbursed the amount of the sales tax charged in connection with the purchase.
- ❖ Items purchased for an individual's own use, even though connected with a school or school organization and even if purchased through the District are not exempt from sales tax. As an example, cheerleaders purchasing their own uniforms, band member purchasing their own instruments and athletic teams purchasing their own jackets are not tax exempt.
- ❖ Sales tax CAN be reimbursed when using Sunshine and Flower funds. These funds are collected by the staff and put in a holding account and can be used without limitations but within reason.

TAX EXEMPT SALES

Two One-Day Tax-Free Sales

School districts and bona fide chapters within a qualifying school may conduct two one-day tax-free sales or auctions each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December.

For example, a school may sell taxable items such as t-shirts, hats, uniforms, school supplies or crafts tax-free on a designated tax-free sale day. These days should be designated in advance so that purchasers are aware that the sales are not subject to tax. The organization may not collect tax on the transactions and keep the tax under the "tax-free" sale provision.

The date on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day.

For example, a school group selling yearbooks may accept pre-orders without collecting tax if the day the yearbooks will be delivered to customers is designated as one of the group's tax-free fundraisers.

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.

Schools and Bona Fide Chapters

To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction or to have a tax-free sale. Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business. There is no limit on the number of bona fide chapters a school can have. Bona fide chapters can include whole grade levels (e.g. senior class, junior class or freshmen), but cannot be limited to specific classes (e.g. Senior English or Biology II). Various other school groups such as a student council, science club or drama club can qualify if they are composed of students and school staff.

Concession Stands

Concession-stand food sales are exempt from tax when made by a school group, PTA/ PTO or other group (such as a booster club) 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.

Nontaxable Sales

Some items are not subject to sales tax no matter who sells them.

Nontaxable Food Items

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

Magazine Subscriptions

Subscriptions to magazines entered as periodicals-class (formerly called second-class) mail and sold for six months or more are exempt from sales tax. Single issues and subscriptions for fewer than six months are taxable, however.

Bakery Items

Bakery products (including but not limited to pies, cakes, cookies, bagels and muffins) are exempt unless sold with plates or eating utensils.

Gift Certificates and Passbooks

Sales of intangibles such as gift certificates and coupon passbooks are not subject to sales tax.

Car Washes

Washing a car is not a taxable service under the Texas Tax Code. Groups holding car washes are not required to collect tax on their charges for this service.

TAXABLE SALES

Sales to Students

Schools may issue an exemption certificate in lieu of paying tax when purchasing taxable items for their use or for giving away to students or others as part of a course of instruction. A district must collect tax on the sales price of taxable items when selling them to students or to others.

For example, if a school sells uniforms, gloves and shoes to drill team members, it must collect tax on the sales unless it designates their sale as one of its two one-day tax-free sales. The school may purchase the uniforms tax-free for resale to the drill team members.

Schools must collect taxes on:

- ❖ School-purchased supplies sold directly to students, including athletic equipment and physical education uniforms
- ❖ Fees for materials when the end product becomes a possession of the student
- ❖ Student publications such as yearbooks and football programs
- ❖ School Rings
- ❖ Books sold to students at book fairs

COLLECTION AND REMITTANCE OF SALES TAX

- ❖ The school shall collect sales tax on all taxable items at the rate of 8.25%
- ❖ All Sales Tax collected by the school shall be remitted with the daily deposits

SALES TAX REPORTING

- ❖ Each school must report its taxable sales for each quarter on the Sales Tax Report to the Business Office by the 10th business day following the Quarter
- ❖ If there are no taxable sales for a given quarter a report must still be submitted indicating no taxable sales

TAXABLE SALES	
Agenda Books	Magazine -Subscriptions less than 6 months
Agricultural Sales	Magazines-when sold individually
Art -supplies and work 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, uniform sales or rentals	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	Repair 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, spirit	School publications - athletic programs, posters
Computer - supplies, mouse pads	School publications - brochures
Cosmetology products sold to customers	School publications - magazine (unless >six month subscription)
Cups - glass, plastic, paper	School publications - newsletters, newspapers (generally are not sold though)
Decals	School publications - reading books
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)	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	

NON-TAXABLE SALES
Ad Sales - in yearbooks, athletic programs, newspapers, posters
Admission tickets - athletic , dances, dance performances, drama and musical performances
Admission - summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees
Club memberships
Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food and drinks sold at PTA Carnivals
Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities
Vending machine sales
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day
Candy and food items sold through fund raising drives by PTA or students of the school who are under eighteen years of age
Labor -automotive, upholstery classes (parts are taxable)
Lost Library Books or Lost Textbook
Magazine subscriptions greater than six months
Parking permits
Periodicals and Writings (reading materials such as yearbooks, calendars, directories, magazines, brochures and newsletters (if published and distributed by Booster Clubs or PTAs)
Services- car wash, cleaning

DONATIONS

Fundraising/Donations for individual or families

- a. While we may wish to assist during a time of need or tragedy, collections to support an individual, employee, student, and/or their family are to be deposited to an activity fund accounts
- b. Make a check out to Education Foundation
- c. Contact Education Foundation explaining the reason for the funds being sent
- d. If a teacher/sponsor desires to accept collections/donations, he/she does so individually and is solely responsible for the handling of funds. The District discourages such practice and holds no liability for such collection

Fundraising for organizations in which donations go to foreign countries

- a. While we may wish to assist with world-wide crisis and tragedies, we cannot be an intermediary of such funds
- b. Funds collected as donations wishing to be made to assist with foreign events (UNICEF, tsunamis, World Water Day, Feed the Children, etc.) are not allowed to be deposited to District bank accounts, including activity fund accounts

BOOSTER CLUBS/PARENT SUPPORT ORGANIZATIONS

GENERAL INFORMATION

Staff employees should not collect money for or perform PTO or Booster Club duties during working hours. Additionally, staff employees should not handle PTO or Booster Club financial affairs (GE Local).

District-affiliated school-support or booster organizations shall organize and function in a way that is consistent with the District's philosophy and objectives, within adopted Board policies, in accordance with applicable UIL guidelines and financial and audit regulations. [See also CFD]

Each parent support organization annually shall file with the District a list of organization officers and a copy of a financial report. **Guidelines are on the districts website:**

USES OF DISTRICT FACILITIES

District-affiliated school-support or booster organizations may use District facilities with prior approval of the appropriate administrator. Other parent groups may use District facilities in accordance with policy GKD.

PURCHASES FOR THE SCHOOL

Before parent groups or other groups working with the school purchase equipment for the schools, including computer hardware and software, they shall notify the principal of their plans. In consultation with the Superintendent or designee, the principal shall determine the type or brand of equipment to buy to ensure compatibility with current District equipment.

SCHOOL SPONSORED

Fund-raising activities by student groups and/or for school-sponsored projects shall be allowed, with prior approval of the campus principal and under the supervision of the project sponsor. The District shall not allow fund-raising activities that require door-to-door selling by elementary students. Elementary students shall have parent permission before participating in fund-raising activities.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. [See EC] Funds raised shall be received, deposited, and disbursed in accordance with CFD (LOCAL).

Fund-raisers shall be for a designated purpose and have prior approval of the campus principal. [See GE].

FOR OUTSIDE ORGANIZATIONS

Students representing their school may participate in charitable institution and community drives. Such participation, which shall be on a strictly voluntary basis, shall not disrupt the regular school day. No outside organizations, commercial enterprises, or individuals may solicit contributions from students within the school.

LOSS OF CLASS TIME

The collection of monies that takes the time of the students or teachers during school hours is strictly forbidden, unless the monies collected represent payment for school lunches, monies that will benefit the school or its students, or other authorized fees. [See also FP].

FORMS

CASH HANDLING RESPONSIBILITIES FORM

This form must be read carefully and signed by each employee every year. By signing this form, you have indicated that you understand the procedures of handling money in the district. One form for the Financial Secretary and the other form for every staff member in the district.

***CLUB SPONSORS RESPONSIBILITY AFFIDAVIT**

This form must be read and signed by each Sponsor indicating procedures will be followed according to district policy and funds used for the benefit of the student.

CLUB BYLAWS

Bylaws are the rules and procedures for how a clubs will operate and be governed and must be updated every 3 years.

***CLUB OFFICERS**

This form is to list all club officers for each organization and turned in to the secretary each year.

***GIFT CARDS**

This form is used to monitor gift cards purchases and distributions.

***FUNDRAISING AUTHORIZATION & RECONCILIATION**

This form is used to request permission to conduct a fundraiser and to account for the activity.

***SALES TAX REPORT**

This form is used to report monthly taxable sales and must be turned in to the Accounting Supervisor by the 10th of each month.

^MISCELLANEOUS CASH COLLECTION

This form is used whenever money is collected and is not necessary to maintain a record for possible refunds. This form is turned in to the school's financial secretary with the monies collected. One cash receipt is then issued to the person turning in the monies. *(3 part form)*

^TABULATION OF MONIES COLLECTED

This form is to be used in lieu of issuing individual cash receipts whenever money is collected from a group of students or faculty. The list is turned in to the school's financial secretary with the monies collected. One cash receipt is then issued to the person turning in the monies. *(3 part form)*

^CASH RECEIPTS VOUCHER

This form is used when an alternative receipt has been issued. This form, the pink copies of the alternative receipt and the funds are turned in to the school's financial secretary. One cash receipt is then issued to the person turning in the monies. *(3 part form)*

^RECEIPT BOOK

These alternative receipts are the means of accurately recording cash received and provide support to substantiate each bank deposit. Only pre-numbered cash receipt books provided by the District Business office.

^BANK DEPOSIT SLIPS

These slips, when properly validated by the bank, serve as a receipt for money deposited in the bank on specific dates. As such, these slips, when properly prepared and validated, are vital supporting documents in the maintenance of accurate cash records. Deposit slips are to be obtained through the Business Office.

*Forms are on the website under departments/finance & accounts payable

^These items are requested from the Business Office