



STUDENT ACTIVITY FUNDS



Central Office Positions Referred to in Manual

<u>Position</u>	<u>Employee Currently in Position</u>	<u>Phone Extension</u>
Asst. Supt. for Business	Debra George	2034
Director of Business Services	Kathy Hanlon	2021
Athletic Director	Jim Rodrigue	2109
Staff Accountant	Norma Friddle	2074
Central Office Bookkeeper	Laura Stolinski	2100
Activity Fund Acct. Associate	Cheryl Monroe	2068
Purchasing Coordinator	Jerry McWilliams	2033

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STUDENT ACTIVITY FUNDS ACCOUNTING PROCEDURES

SECTION 1: General Information - Internal Control

1.1 Definition and purpose of Activity Funds (Agency Funds)

Activity Funds are funds accumulated by the schools, including the collection of student fees and various school-approved, money-raising activities. **Activity Funds are used to promote the general welfare of the school and the educational development and morale of all students.** Activity Funds are currently defined in the TEA Financial Accountability System Resource Guide as Fund 865.

1.2 Responsibility for Activity Funds

The school principal is responsible for the proper collection, disbursement, accounting, and control of all School Activity Funds. This responsibility includes providing for the safekeeping of funds at the school. Monies on hand at the end of the school day should preferably be picked up by the District's armored car service for deposit in the District's bank. If this is not feasible, the principal is to secure the funds at the campus. The school principal is not responsible, however, for funds collected, disbursed, and controlled by parent, patron, or alumni organizations.

The school principal is responsible for insuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of student activity funds reads and follows the guidelines and procedures in the Student Activity Fund Manual. The school principal is also responsible for insuring that any party involved in the handling of student activity funds signs and returns the appropriate Student Activity Fund Manual receipt form.

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 by club accounts. Each faculty sponsor is also responsible for insuring that everyone participating in events sponsored by that organization is aware of and will abide by all of the rules concerning activity funds.

1.3 Required Training

All campus staff and campus administrators with the exception of cafeteria and custodial workers and all support services staff that administer district wide student activity funds are required to take the Student Activity Fund online training at the beginning of each school year and complete the appropriate acknowledgement of responsibilities form. (AF-101 – principal, AF-102 – employee/sponsor, and AF-103 – bookkeeper/secretary)

SECTION 2: Basic Records

2.1 Enumeration of Basic Records

1. Activity Fund Cash Receipts

Cash receipts are the means of accurately recording cash received and provide support to substantiate bank deposits. Activity Fund cash receipt books are to be obtained only from the District Business Office.

2. Bank Deposit Slips

Bank deposit slips, when properly acknowledged by the bank, serve as a receipt for money deposited in the bank on specific dates. As such, these slips, when properly prepared and acknowledged, are vital supporting documents in the maintenance of accurate cash records. Deposit slips shall be obtained from the District Business Office and must indicate the District's bank account name and number.

2.2 Additional Records

The basic records described in Section 2.1 are exclusive of the necessary forms used in accounting for Activity Funds. These forms are specified in Section 17 of this manual.

2.3 Retention of Records

All Activity Fund records must be retained on file in the school for a period of at least seven years.

SECTION 3: Banking Practices and Procedures

3.1 Bank Accounts

1. One centralized bank account will be used for all student activity funds. This bank account will be with the depository bank selected by the Board of Trustees. All monies received will be deposited into this account and all disbursements will be made by a check drawn on this account.

2. Only Activity Fund transactions may be directed through the Activity Fund bank account. Transactions controlled by outside organizations must be handled through separate bank accounts.

3. Schools and school organizations are prohibited from borrowing funds or entering into deferred payment contracts from any and all sources.

3.2 Bank Reconciliation

Bank reconciliation will be prepared by the District Business Office.

SECTION 4: Receipt of Cash and Checks

4.1 General Operating Procedures

1. All cash and check collections shall be recorded by the person receiving the cash and checks in one of the two following ways:
 - a. Preparation and issuance of an official Activity Fund Cash Receipt.
 - b. Tabulation of Monies Collected (Form AF-104).
2. A cash receipt shall be prepared immediately for any cash or checks received by the bookkeeper. Cash receipts must be issued in numerical sequence.
3. The receipt must be completed in its *entirety*, including:
 - a. Name of school - may be manual or stamped.
 - b. The date and the amount.
 - c. The payer - an individual or firm. A receipt may not be issued to more than one person.
 - d. For - an explanation of the purpose for which the money was received.
 - e. The account - the Activity Fund account to be increased by the amount of the receipt.
 - f. The signature of the person receiving the money - the signature must be manual; signature stamps are strictly forbidden.
4. An actual cash count should be made by the person signing the receipt in the presence of the person turning in the money.
5. The maker of a check must be indicated on the receipt if it is other than the person turning in the money. Postdated checks shall not be accepted by the school from any source.
6. If an error occurs in the preparation of a cash receipt, initial the correction on both the original and the duplicate receipt.
7. The original of a voided cash receipt must be attached to the carbon copy and both documents clearly marked as VOID.
8. The original (white) cash receipt shall be given to the person paying the money. If a check is received by mail from an outside source for commission, interest, refund, etc., it is not necessary that the original receipt be mailed to comply with this procedure. In these cases, the original receipt should be kept on file for audit purposes.
9. The second copy (yellow) of the receipt is turned in to the District Business Office with the copy of the deposit.
10. The third copy (pink) of the receipt must be retained in the receipt book.
11. Cash receipts are not to be pre-signed or predated.

4.2 Receipt of Money by Persons other than the Campus Bookkeeper/Secretary

Occasionally monies may be collected by an authorized individual other than the campus bookkeeper/secretary (e.g. a teacher, sponsor, etc.,) but only as approved by the principal, for such items as books, student fees, pictures, etc. In such instances the following operating procedures shall be applicable in addition to the provisions of Section 4.1:

1. An official Activity Fund Cash Receipt should be issued immediately by the person receiving the cash or check to the person turning in the money. Activity Fund Cash Receipt books may be obtained from the campus bookkeeper/secretary. Receipts shall be issued for:

- a. Shop fees, etc.
- b. Collections for yearbooks and other commemorative items.
- c. Any other collection requiring a payer record for future reference.

2. Form AF-104, Tabulation of Monies Collected, may be used instead of official cash receipts for small, multiple collections:

- a. Library Fines
- b. Class pictures
- c. Field trips
- d. Admission tickets
- e. Revenue from fund-raising activities such as candy sales, benefit performances, etc.
- f. Club or class dues

3. Collections (cash and checks) shall be submitted to the campus bookkeeper/secretary **daily**. Cash and checks should **never** be taken home or off campus.

4. All collections turned in to the campus bookkeeper/secretary must be accompanied by the supporting documents - Form AF-104's, Activity Fund receipts, or both.

5. All money collected must be submitted to the campus bookkeeper/secretary in the same form as collected. Employee's personal checks may not be substituted for cash collections.

4.3 Receipt of Money by the Campus Bookkeeper/Secretary

The Activity Fund receipts issued by the campus bookkeeper/secretary provide the basic support for Activity Fund bank deposits. The following procedures are to be observed in addition to those specified in Section 4.1:

1. When funds submitted to the campus bookkeeper/secretary have previously been tabulated on Form AF-104, the campus bookkeeper/secretary shall:

- a. Reconcile monies received to the total of amounts listed on Form AF-104.
- b. Issue an official Activity Fund receipt when monies received have been satisfactorily verified.

- c. Indicate on all copies of Form AF-104 the cash receipt number issued by the campus bookkeeper/secretary and the date of issuance.
- d. Retain the original of Form AF-104 and return duplicate copy to the person transmitting the monies.

4.4 Control of Activity Fund Cash Receipt Books

The campus bookkeeper/secretary shall be responsible for maintaining an adequate supply of receipt books obtained from the District Business Office. The campus bookkeeper/secretary shall issue receipt books as needed to teachers and other persons authorized by the school principal. The campus bookkeeper/secretary must keep a distribution record of all receipt books issued; this record is considered part of the official Activity Fund records. At the end of the school year the campus bookkeeper/secretary shall recall all outstanding receipt books so that all books issued during the school year are accounted for.

SECTION 5: Deposit of Funds

5.1 General Operating Policies

1. Deposits must be made **daily (cash and checks)**.
2. Funds for deposit at the end of the school day should preferably be picked up by the District's armored car service for deposit in the District's bank. If this is not feasible, the principal is to secure the funds at the campus.
3. All checks to be deposited should be endorsed as follows:
FOR DEPOSIT ONLY
(Name of School) School Activity Fund
4. All cash receipts shall be deposited in numerical sequence.
5. Re-deposits must be deposited separate from other funds collected. See Section 6.2 for instructions in making re-deposits.
6. All monies on hand at the end of the school year must be deposited.

5.2 Procedures for the Preparation of Bank Deposits

1. Bank deposit slips shall be prepared in triplicate for each deposit. The original deposit slip (white) will be retained by the bank with the funds. The second copy (pink) will be sent to District Business Office with receipt copies attached. The third copy (yellow) will be kept on campus.
2. The following information must be indicated on the bank deposit slip:
 - a. The date and amount of the deposit.

- b. A listing of each check in the deposit showing the maker's name and amount of the check.
 - c. A notation of the cash receipt numbers issued in support of the bank deposit, for example, receipts numbered 500-525 inclusive.
3. The sum of the amounts of the supporting cash receipts must be in agreement with the amount of the bank deposit.

SECTION 6: Returned checks and Re-deposits

6.1 Returned Checks

Occasionally a check which was previously deposited is returned unpaid by the bank at a later date because of insufficient funds, account closed, improper signature, or other reasons. Procedures in such cases are as follows:

1. The bank will automatically send the returned check to CheckSmart for collection.
2. CheckSmart will send a notice to the central office bookkeeper in the District Business Office when a check does not clear. CheckSmart then works on the collection of the check. CheckSmart will send the central office bookkeeper a check when collection of the funds has been made.
3. If CheckSmart cannot collect on the check, the check is sent to the central office bookkeeper.
4. The central office bookkeeper will contact the campus by sending a copy of the check to get a student activity general ledger account number, to deduct the uncleared check from, and it will be written off the books.
5. The central office bookkeeper will then send the check to the campus. The campus can pursue the collection of the check.
6. If funds are then collected by the campus, the central office bookkeeper will need to re-deposit the funds.
7. Under no circumstances should the returned check be surrendered to the maker except in return for cash.
8. No checks shall be accepted from any party who has not redeemed a previous returned check.
9. Retain all bank and CheckSmart memoranda in the school files.

10. CheckSmart phone number is 1-888-851-6634.

6.2 Re-deposits

When a returned check is redeemed by the maker, the resulting deposit is known as a "Re-deposit". Procedures to be followed are:

1. Do not issue cash receipt since such action would constitute duplication.
2. Prepare a separate bank deposit slip designated as "Re-deposit".

The deposit slip must disclose the following information:

- a. The date and amount of the re-deposit.
- b. The name of the maker of the returned check.
- c. The previous cash receipt number, for example, "Previously Received on Receipt No. 650".

SECTION 7: Purchasing Procedures

7.1 **UNAUTHORIZED PURCHASES**

Please be reminded that the school district **WILL NOT PAY** for purchases (any commitment of District dollars) made unless a purchase order was issued first. It is vital all staff be aware of this policy. Any supplies/equipment/services obtained without a properly drawn and issued purchase order will be at the employee's expense.

7.2 Purchase Approval and ITCCS Requisitioning System

The school principal is fully responsible for all purchases requiring disbursement of Activity Fund monies. All purchases made with student activity funds must be made through the ITCCS online requisition system and must be approved in advance by the principal. *Only approved vendors should be used.* **It is the responsibility of the requestor to use the appropriate budget code and to insure sufficient funds are available in the school clubs budget prior to initiating any purchasing action.** All standard District purchasing procedures apply to student activity funds and can be found in the Business Office Procedure Manual on the internet at comalisd.org under staff and business department manuals.

7.3 Purchase of Items to Sold and Approval of Form AF-108 (Fund Raising/Sales Activity Application)

Purchases of all items that will be sold (fund raising items, game day shirts, club shirts, hats, etc.) will need to have prior approval from the principal and Director of Business Services on Form AF-108 Fund Raising/Sales Activity Application. At the end of the sale, the bottom portion of form AF-108 (Fund Raising/Sales Activity Recap) will need to be completed.

7.4 Competitive Bidding Requirements

1. Purchase requests for less than \$10,000:

Written or telephone quotes are **not** required, but are encouraged.

The requestor shall keep all documentation relating to these purchases on file.

2. Purchases of more than \$10,000 but less than \$50,000:

The requestor shall obtain a minimum of three (3) written quotations. The written request for quotations should contain specific, clear and concise requirements. This procedure helps assure that all vendors receive the same information regarding the requirement. Quotations received should be signed by an authorized representative of the vendor. Faxes may be used to issue and receive quotations. Only written quotes on company letterhead will be accepted. A copy of the three quotations must be sent to the Purchasing Department. Originals of all documentation relating to these purchases should be kept on file by the requestor.

3. Purchase Requests for \$50,000 or more:

Purchases of \$50,000 or more must be presented to the Board for approval unless the purchase was previously approved on a bid or bid equivalent. If utilizing a sole source for \$50,000 or more, the requestor shall submit a signed written statement supporting the purchase which will be included in the Board meeting agenda.

Purchases of \$50,000 or more which are not currently available through District bid, other approved agency bids, or sole source purchase are subject to competitive bidding. A formal bid must be prepared, issued, advertised in the local paper, publicly opened, evaluated, and presented to the Board if there is no current bid. In some instances, large or unique purchase requirements may be bid even if a current bid is in existence, if a possibility exists to obtain better pricing. The requestor shall assist the Purchasing Department by helping to identify requirements and potential vendors. The requestor shall sign off on the proposed mailing list of vendors and on the bid prior to issuance.

7.5 Contracts and Lease Agreements

All contracts and lease agreements must be reviewed by the District Business Office prior to approval. No contract or agreement may be entered into without specific authorization in writing by the Superintendent or designee.

7.6 Commemorative Items

Students are not obligated in any manner to buy or rent commemorative items from the vendor receiving the contract or from any other source.

1. Basic specifications will be developed for all commemorative items by the Principal.
2. Commemorative items will be known as:
 - a. Class Rings
 - b. Yearbooks
 - c. Graduation Announcements, Envelopes, Personalized Cards
 - d. Pictures, Senior Portraits, Senior Prom Pictures, Commencement Pictures, Class Pictures
3. All interested suppliers will be given an opportunity to competitively quote for this business. Upon request the Purchasing Office will supply schools with a list of suppliers. Any company desiring to do business with Comal Independent School District must be prepared to submit satisfactory references and be an equal opportunity employer before it will be added to the list. A performance bond may be required of all vendors bidding for commemorative items.

7.7 Capital Items (Equipment)

1. A capital item is any item that:
 - a. is tangible in nature;
 - b. has a life of over two (2) years;
 - c. does not lose its identity by being incorporated with another item;
 - d. has a unit cost of over five thousand (\$5,000.00) dollars.
2. Capital items will not be purchased with activity fund monies without the prior approval of the Superintendent or his authorized designee.
3. Donations of capital items will not be accepted without the prior approval of the Superintendent or his authorized designee.

7.8 Accounts Payable Procedures

1. Check Request Procedures

In order to receive a check on Friday, all requests and supporting documentation must be submitted to the Accounts Payable staff by Tuesday of that week.

There may be a delay depending on what else needs to be run at the same time, i.e., payroll checks or report cards. If you have an emergency or exception, notify the Business Office before entering a requisition.

2. Invoice Approval Procedures

For invoices that originate from purchase orders done through ITTCS Requisitioning System, it is unnecessary for the administrator to sign the invoice if they are in the

electronic approval chain. The exceptions to this are if the quantity or amount exceeds the original encumbrance by \$100.00 or a shipping charge has been added to the original purchase order. In those cases the principal/department head must sign on the pink receiving report.

7.9 Reimbursements

Students or employees may be reimbursed in rare exceptions for personal funds expended for school purposes, provided that an original receipt is provided. These reimbursements should be an exception and not the rule. Any campus that abuses this exception will be denied reimbursements in the future. The reimbursement should be entered through the online requisitioning system and approved by the Principal. Sales tax will not be reimbursed for these purchases. **Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases by individuals.**

SECTION 8: Emergency/Immediate Need Checks

8.1 Stock of Emergency/Immediate Need Checks

Elementary and middle schools will be issued six emergency/immediate needs checks and high schools will be issued nine checks, which may be used for “emergency/immediate needs” requirements. Contact the activity funds accounting associate in the District Business Office for replenishment of Emergency/Immediate need checks.

8.2 Criteria for Emergency/Immediate Need Checks

The following criteria shall be met:

1. The campus principal determines that the campus is faced with an unforeseen circumstance, event or situation and requires the issuance of an “emergency/immediate need check”.
2. No check will be issued for \$5,000.00 or greater.
3. These checks shall be used for expenditures that are for the **direct benefit** of **students**.

8.3 Procedures

1. Vendors will need to be set up through the purchasing department.
2. W-9’s will be needed for all new vendors before a check may be issued.
3. Checks will need to be typed or printed.
4. When an emergency check is issued, the campus will need to notify the activity funds accounting associate and the central office bookkeeper in the District Business Office by e-mail the following information on the day the check is issued on form AF-120 – Emergency Check Information form.

- Check #
- Check date
- Payee & Vendor #
- \$ amount of check
- Club name and account number
- Reason for check (example: field trip – 3rd grade)

5. The carbon copy of the check along with the receipt(s) and or invoice(s) will need to be turned in to the central office bookkeeper within five working days.

SECTION 9: Petty Cash

9.1 General Policies

A petty cash account may be established at the discretion of the principal for the cash purchase of small, miscellaneous items. The following guidelines shall govern all Petty Cash accounts:

1. There shall be a maximum limit of \$100.00 on the Petty Cash account.
2. Since the petty cash remains on the school premises, it is the responsibility of the principal to exercise the maximum available protection of these funds.
3. Petty cash is not a way to get around submitting requisitions. It may be used for small items such as field trip refunds, lost book refunds, etc. It may also be used for last minute emergencies.
4. The campus bookkeeper/secretary shall be responsible for all petty cash transactions.

9.2 Petty Cash Account - Operating Procedures

1. Each campus will receive \$100.00 for their petty cash account.
2. Replenish back to \$100.00 by submitting receipts for funds spent along with the request for Petty Cash form to the central office bookkeeper. The amounts and account numbers need to be completed on this form.
3. The central office bookkeeper will call the order in to the bank and it will be delivered to your campus by the armored car.
4. A Petty Cash Reconciliation form should be completed at the end of each month and turned in to the activity funds accounting associate in the District Business Office by the 10th day of the following month.

SECTION 10: Vending Machines

10.1 General Policies

In accordance with District policy, commissions from vending machines located in the school, shall be controlled by the school principal and processed through the Activity Fund.

10.2 Vendor-serviced Machines

All commissions generated by vending machines shall be entered into individual Activity Fund accounts established by the principal. Commissions resulting from vending machine

sales may be entered into accounts related to the purpose for which the commissions will be expended. Commissions from vending machines located in areas restricted to school employees may be placed in the Faculty Account; commissions from machines in gymnasium areas may be placed in the Physical Education or Athletics accounts, etc.

10.3 General Operating Procedures

1. Vending machine commissions will be entered by journal voucher through the District Business Office with a vending machine summary provided to each campus monthly.
2. The commissions shall be assigned to the appropriate activity fund as determined by the campus principal. *Secondary Schools* – maximum of 15% to faculty account; other 85% to student fund(s). *Elementary Schools* – students do not have access to the vending machines and 100% of the funds may be put into the faculty account.
3. Student and faculty vending machine commissions should be kept separate.

SECTION 11: Faculty Funds

11.1 Definition of Faculty Funds

Faculty Funds are defined as funds generated or contributed solely by the school faculty to be utilized and expended at its own discretion. All expenditures for hospitality, condolence, luncheons, lounge facilities or any other purpose for the sole benefit of the faculty, shall be paid out of Faculty Funds.

11.2 General Operating Procedures

1. All Faculty Fund transactions shall be conducted through the school Activity Fund.
2. All regulations governing the receipt and disbursement of Activity Fund monies are applicable to Faculty Fund transactions.
3. Transactions involving faculty funds must be processed through a separate Activity Fund account to prevent their being commingled with other funds.

SECTION 12: State and Local Sales Taxes

12.1 Taxable Status of Purchases

Ruling No. 95-0.40 from the State Comptroller, effective October 1, 1969, states:

"The sale, lease, or rental of tangible personal property directly to an educational organization . . . , when such property is necessary to its function as such, and paid for by the organization is exempted from the computation of state and local sales taxes. . . ."

In accordance with this ruling:

1. Purchases for the school of equipment and materials for educational or instructional use, or for administrative use necessary to the educational function of the school (office supplies, duplicating paper, etc.), are exempt from state and local sales taxes.

2. A school must provide the vendor with the Comal Independent School District State Identification Number 1-74-6001777-9 when claiming tax exempt status.

3. Purchases from Faculty Funds for hospitality, condolence, etc. are generally not tax exempt as these expenditures are not related to the basic educational or instructional function of the school.

4. **The State Identification Number may not be used to claim tax exemption by individuals making purchases from personal funds, although such purchases are on behalf of the school.** Payment must be made by school check to legitimately gain exemption from state and local sales taxes.

5. The Comal Independent School District State Identification Number may **not** be utilized by parent, patron, or alumni organizations to secure exemption from sales taxes.

12.2 Taxable Status of Sales

1. Taxable Items

Schools must collect Sales Tax on the following:

- a. School-purchased supplies sold directly to students.
- b. Fees for materials when the end product becomes a possession of the student. (Except products used in Agriculture)
- c. Student publications such as yearbooks and newspapers.
- d. Football programs.
- e. Clothing, shoes, etc. when the item becomes the personal possession of the student.

2. Exempt School Items

Public schools and school-related organizations need not collect Sales Tax on the following:

- a. Fees and admission tickets, including football and play tickets.
- b. Club memberships.
- c. Deposits.
- d. Vending machine sales of food and soft drinks sold during a regular school day.
- e. Sale of whole cake or pies.
- f. Food and drinks sold by PTA carnivals.

3. School Sponsored Trips

Meals purchased by the school for athletic teams, bands, etc., on authorized school trips are exempt from the Sales Tax if the school contracts for the meals. The school must pay for the meals and provide the eating establishment with an exemption certificate.

Individual members of the athletic team, band, etc., may not claim exemption for the Sales Tax on the meals they purchase while on a school-authorized trip.

An exemption may also be claimed by the school from the Hotel Occupancy Tax if the school contracts and pays for the accommodations.

4. Exempt Food Sales

The Sales Tax is not collected on meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day by a school, student organization, or PTA.

This exemption from the Sales Tax applies to guests, employees, or teachers served in a school cafeteria or teacher's lounge during the regular school day. Sale of food, including candy and soft drinks, is exempt from the Sales Tax when sold by an organization associated with a public elementary or secondary school (band boosters, future homemakers, etc.) if:

The sale is a part of a fund-raising drive sponsored by the organization
and
All net proceeds from the sale go to the organization for its exclusive use.

12.3 Collection and Remittance of Sales Tax

1. The school shall collect the applicable sales tax on all taxable sales. See appendix for a list of sales tax rates for each school as of 06/21/2011.
2. When imposing sales tax the school has the option of:
 - a. adding the tax to the selling price of the item. Thus, if the selling price of an item is \$1.00 and the tax rate were 7.25%, the school would collect \$1.0725 from the buyer for each item sold. If the selling price on an item is \$1.00 and the tax rate were 6.75%, the school would collect \$1.0675 from the buyer for each item sold. If the selling price on an item is \$1.00 and the tax rate were 8.25%, the school would collect \$1.0825 from the buyer for each item sold.
 - b. absorbing the tax in the selling price of the item. Thus, if an item were sold for \$1.00 including 7.25% sales tax, the school would multiply the total collections by .0676. This product is the amount of State, City, County, and Special Use taxes due on the total collections at a 7.25% rate. If an item were sold for \$1.00 including 6.75% tax, the school would multiply the total collections by .0632. This product is the amount of State, City, County, and Special Use taxes due on the total collections at a 6.75% rate. If an item were sold for \$1.00 including 8.25% tax, the school would multiply the total collections by .0762. This product is the amount of State, City, County, and Special Use taxes due on the total collections at an 8.25% rate.
3. All sales tax collected by the school shall be remitted monthly to the District Business Office unless contractual agreements with a vendor stipulate that such taxes

should be remitted to the vendor. Please include your outlet number along with your school name on these reports. Form AF-100 – Sales Tax Report should be used.

4. The District Business Office will assume full responsibility for transmitting to the State Comptroller's office all sales tax collections received from the schools.

12.4 Tax Free Sales Days

1. School districts, public schools, qualified exempt private schools 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-shirt, 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 exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.

Either the date of which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Persons buying from surplus inventory on the designated date do not owe tax. Those buying on subsequent dates owe tax unless the purchase occurs on the organization’s other tax-free sale day.

2. To qualify as a bona fide chapter of a school, a group of students must be organized for the 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 freshman), but cannot be limited to specific classes (e.g. Senior English or Biology II). Various other school groups such as student council, science club or drama club can qualify if they are composed of students and school staff.

A department of a school, such as a purchasing, accounting, maintenance or IT department is not a bona fide chapter even though it is part of the school or school district.

3. It is now a requirement that AF-108 applications must be accompanied by meeting minutes that include the vote and approval by the general membership to use a tax-free day. The minutes should also include a brief description of what the club will be selling and must designate a specific date for the sale.

SECTION 13: Fund Raising/Sales Activities

13.1 Definition

A fund raising activity may be defined as any activity involving participation of a student body or a school recognized student group undertaken for the purpose of deriving funds for a school or a school sponsored group. Fund-raising activities are not confined to regular school hours but are considered an extension of the school program.

Sales activities are those not designed to generate a profit but are for items sold at cost such as game day t-shirts, sales of uniforms, etc.

13.2 Approvals Required

1. Sponsors of student groups shall submit to the principal at the beginning of the school year plans for any fundraising activities during the year, the amount to be raised, and the use of such funds.

Prior to undertaking a fundraising activity, the sponsor of the student group shall apply for authorization at least thirty days prior to the proposed activity through the completion of Form AF-108, Fund Raising/Sales Activity Application. This form must be approved by the principal and the Director of Business Services in the District Business Office.

The principal shall review the fundraising activity request to avoid conflicting activities and to regulate the number of fundraising projects any one organization has in a year. Each club is limited to **two** fundraisers per school year.

2. Money-raising activities directed by parent, patron, or alumni organizations are not regulated by any provision of the above procedures. Activities of outside organizations must be conducted outside of school hours and may not involve students or teachers during the regular school day. Parent organizations shall secure approval from the building principal to use school facilities for fund raising projects, e.g., school cafeteria for spaghetti supper, gymnasium for benefit game, etc.

13.3 Accounting for Fund Raising/Sales Activities

1. All collections and disbursements associated with any money-raising activities coordinated by the school or a school recognized student group shall be transacted through the Activity Fund.

2. Outside organizations conducting money-raising activities shall manage their own finances and may make donations to the school or an individual student club as they elect. Such contributions may be designated either for a specific purpose or for expenditures at the discretion of the principal.

3. Pre-printed numerical tickets are to be used for all events that require a ticket for admittance. This includes, but is not limited to: proms, plays, talent shows.

4. Pre-printed numerical tickets are to be used for pre-paid dinners and any other event where tickets are used.
5. When the faculty is also participating in a campus wide fundraiser and the faculty is to receive a portion of the proceeds, the fundraiser must be advertised to the general public that _____% is going towards the faculty. A reasonable percentage (**cannot exceed 25%**) should be used in determining the faculty portion of the proceeds. The faculty can't take a percentage of individual club fundraisers (band, cheerleaders, etc.).
6. If two or more clubs are participating in a fundraiser, the AF-108 application should list all clubs involved and the percentage split of profits between clubs.
7. After the completion of the activity, the fund raising/sales activity recap portion of the Form AF-108 must be completed and submitted to the District Business Office within 2 weeks of the ending sale date. The AF-108 should be verified by the bookkeeper and reviewed by the principal. The faculty sponsor is responsible for the factual preparation and submission of Form AF-108. The original Form AF-108 and all supporting documents will be retained in the school file for audit purposes.
8. The faculty sponsor is responsible for keeping accurate records for all money-raising activities. Such records shall include at a minimum:
 - a. Distribution lists
 - b. Collection reports
 - c. Original Cash Receipts received for money turned in to the campus bookkeeper/secretary.
 - d. Sale brochure

All records shall be retained for audit purposes for a period of seven years.

13.4 Individual Student Accounts

The general activity account for a group or club needs to be credited for all donations and amounts received from fundraising efforts. When fundraising activities are in the name of the school, all funds raised become school funds, belonging to the school-sponsored group responsible for raising the money. **Crediting individual student accounts for their fundraising efforts is strictly prohibited.** Every club member should receive an equal benefit of all funds raised in the name of the school regardless of participation.

According to the IRS, a group or club cannot require that a member participate in a fundraiser nor require that each member raise a certain amount. In addition, the IRS stipulates that a member who does not participate in a fundraiser would be entitled to the same benefits as those members who did participate.

13.5 Restrictions on Fundraising

1. Door to door sales or sales to businesses by students shall be confined to the school's attendance areas and New Braunfels or San Antonio and shall be done by groups of not less than two students.
2. Solicitations of cash gifts by individual students for any school related purpose is prohibited.
3. Pay assemblies during school hours to benefit individual school organizations are prohibited.
4. Raffles are not allowed. The Attorney General's opinion JM-1176 states that independent school districts are not qualified to hold charitable raffles under the Charitable Raffle Enabling Act, article 179f, V.T.C.S.

13.6 Approved Use of Activity Funds

Student Activity Fund purchases have the potential to be scrutinized by the public and therefore should clearly benefit the students.

1. Individual Student Activity Funds Clubs (French Club, Student Council, Cheerleaders, etc.) may use money raised for the following purposes.
 - a. To finance transportation to an approved event.
 - b. To pay student meals at an approved event (not to exceed \$10.00/meal).
 - c. To pay student meals at an approved banquet (not to exceed \$20.00/meal).
 - d. To pay expenses for the sponsor and chaperones for the approved event.
 - e. To pay a legitimate contest entry fee.
 - f. To give students an annual banquet.
 - g. To purchase needed supplies and equipment, when such purchase has prior approval of the principal.
 - h. To purchase contest awards.
 - i. To pay a building use fee and security fee for an approved event.
 - j. To give a gift designed to benefit the entire school.
 - k. To purchase inexpensive symbolic awards.
 - l. To pay for extra custodial help for an approved event.
 - m. To pay expenses associated with a senior prom, such as band, decorations, facility, invited guests, etc. If excess funds remain after bills for senior activities are met, the class may:
 1. Designate that the funds be spent for a memorial gift to the school or campus improvement project.
 2. Turn the funds over to the scholarship committee to be used for scholarships for members of that class.

3. By majority vote, use excess funds to defray the cost of banquet tickets.

Any excess funds not used by the senior class will go into the general academic fund for the school. These funds may not be kept and used for future class reunions.

2. General Student Activity Fund Clubs (Academic I, Student Coke funds, Parking permits, campus-wide fundraisers, etc.) may use money for the following purposes.
 - a. To purchase needed supplies and equipment, when such purchase has prior approval of the principal.
 - b. To give a gift designed to benefit the entire school.
3. Faculty funds (Faculty coke, Hospitality, Sunshine, etc.) may use money for the following purposes.
 - a. To purchase school shirts for faculty.
 - b. To purchase food, drinks, snacks, etc. for staff.
 - c. To purchase paper goods and supplies for staff break rooms.
 - d. To pay for back to school, Christmas, end of school gatherings, picnics, etc.
 - e. Attendance/morale incentives for faculty.

13.7 Prohibited Uses of Funds

1. Student Activity Funds may *not* use money raised for the following purposes.
 - a. Cash gifts.
 - b. Gift cards to vendors where alcohol and tobacco products are available for purchase.
 - c. To purchase a table or tickets to banquets for employees.
 - d. To purchase a gift for any school employee, except with the vote of club officers, to purchase items of little monetary value for the faculty for teacher appreciation.
 - e. To purchase badges of membership, award garments, or noncompetitive awards. (Budgeted funds should be used.)
 - f. To pay for summer fun trips.
 - g. To pay for food, drinks, candy, etc. for faculty meetings, back to school, end of school year, etc. (*Items for district wide meetings should be budgeted for.*)
 - h. To purchase paper goods & supplies for staff break rooms.

2. Faculty funds (Faculty coke, Hospitality, Sunshine, etc.) may **not** use money for the following purposes.

a. Cash gifts.

13.8 Guidelines for Conducting a Concession

1. Application

Before any concession can begin, Form AF-108 must be completed 30 days in advance and turned in to the Business Office for approval.

Reminder: Contact your local health authority for regulation on handling unpackaged items. (Ex: Hot dogs, nachos, Frito pies, etc.)

2. Staff Responsibilities

- The club/organization sponsor should be present at all times during the concession to resolve any monetary disputes or issues.
- Volunteers should be properly trained in cash handling and inventory management.
- The club/organization sponsor is ultimately responsible for reconciling incoming cash with remaining inventory.
- Establish a safe environment to work in. Make sure all equipment is in good working condition.

3. General Responsibilities

Establish responsibilities before volunteers arrive.

- Stocking and restocking
- Cash management
- Inventory purchasing
- Stand Maintenance and upkeep
- Stand set up and tear down
- Selling

Create instructions and/or checklists for each duty.

4. Inventory Management & Reconciliation

It is critical to maintain a log of what you purchased, sold, and what is left in inventory. A standard template is available to keep track of inventory and concession revenue. Contact the campus bookkeeper for this model. (Form AF-105)

Note any discounted items separately at the end of your log so that it is evident when “reduced prices” are granted. This is common when games/events are coming to an end and there is a surplus of inventory that needs to be sold. If inventory is given away, list the description, quantity, and the value of the quantity that was given away under the “Inventory wasted” section of the template.

When the concession is over, document the revenue on Form AF-104 and attach the template as back-up. Complete the financial re-cap section (bottom portion) of Form AF-108 and attach the AF-104 & template to the application. This will serve as the inventory reconciliation. Turn all paperwork in to the Business Office for review within two weeks of the concession date.

5. Recommendations

Basic Equipment: Cash Box (have enough small bills and coins for early transactions), Calculator, Tape, Menu Boards, Latex Gloves, Microwave, Cleaning supplies, Hand Sanitizer, Garbage cans, First Aid Kit, Paper Towels, etc.

Menu Specific: To avoid waste and make clean-up easier consider making hot foods available only during limited hours. Purchase pre-packaged items to make inventory control more manageable.

13.9 Fundraising for Charities

If you are fundraising for a charity, an AF-108 fundraiser application must be submitted to the Department of Business Services for approval 30 days prior to beginning of fundraiser. The application should indicate the organizations name and percent of profits that will be donated. You must submit a requisition to pay the charitable organization upon completion of the fundraising event. An audit trail of every financial transaction must exist; therefore, cash should never be handed over to the charitable organization as a form of payment. For more information on charitable fundraising contact the Department of Business Services.

SECTION 14: Investments/Commissions/Donations

14.1 Interest Earned

Interest earned on student activity funds will be put into an interest activity account monthly. At the end of the school year and after the District's annual audit is completed, the interest earned will be moved into a student activity fund(s). A maximum of 15% can be put into the faculty account. The other 85% will be put into student fund(s).

14.2 Commissions/Donations

1. The following funds belong to the students.
 - a. Target Education Program
 - b. Box Tops for Education
 - c. Office Depot Education Program
 - d. Recycling
2. General student picture commissions may be split as follows.
 - a. Maximum of 25% to faculty account.
 - b. Other 75% into student fund(s).

3. Individual clubs/sports picture commissions may be split as follows.
 - a. Maximum of 25% to coaches/faculty account.
 - b. Other 75% into individual club/sport fund(s).

14.3 Donations

Donations received over \$100.00 (monetary or item value) must be submitted to the Director of Business Services on form AF-121 – Contribution Acknowledgement Form. The Director of Business Services will submit the donations to the Superintendent monthly. All donations valued at \$5,000.00 or greater will be submitted to the Board of Trustees per local board policy. A copy of this form can also be given to the company, individual, booster club or PTA as acknowledgement of donation.

SECTION 15: Transfer of Funds between Activity Accounts

15.1 Transfers for the Purpose of Payment or Contribution

Occasionally a club will compensate another school organization for goods purchased or services performed. This may occur when a club purchases advertising in the yearbook, newspaper, etc., or when a club purchases materials from the School Store. A transfer of funds shall be made between accounts in such instances in lieu of issuing an activity fund check.

Likewise, a club may desire to make a voluntary donation or contribution to partially defray the expenses incurred by another club in directing a certain activity. In such cases the contribution shall be effected by an internal transfer of funds.

15.2 Documentation of Transfers

Each transfer shall be initiated by the preparation of a Request for Internal Transfer of Funds (Form AF-107) disclosing both the amount of and the reason for the transfer. When all required approvals have been obtained, the financial clerk will send the form to activity funds accounting associate at the District Business Office and a journal entry will be completed.

SECTION 16: Theft of Funds

16.1 Coverage

Student Activity Funds are insured against dishonest acts of employees through insurance carried by Comal Independent School District. This insurance protects the District to a limit of \$100,000.00 for each employee handling Activity Fund monies.

16.2 Report of Loss

In the event that a loss or dishonest act involving Activity Fund monies is uncovered, it shall be reported immediately by phone and in writing to the Superintendent.

16.3 Acts Not Insured

The insurance policy does not cover burglary outside the premises, mysterious disappearance or accidental destruction of money or property. It is therefore incumbent upon each school principal to provide the maximum security available for the protection of Student Activity Funds.

SECTION 17: Activity Fund Forms and Reports

17.1 Supply of Forms and Reports

All Activity Fund forms and reports are available from the Support Services Business Office and may be requested at no charge. Following is a list of the Activity Fund forms and reports:

<u>Number</u>	<u>Title</u>
AF-100	Monthly Sales Tax Report
AF-101	Acknowledgement of Principal's Responsibilities Concerning Student Activity Funds
AF-102	Acknowledgement of Responsibilities of Faculty Sponsors of Student Groups
AF-103	Acknowledgement of Responsibilities of Campus Bookkeeper/Secretaries Concerning Student Activity Funds
AF-104	Tabulation of Monies Collected
AF-105	Inventory Control Template
AF-107	Request for Internal Transfer of Funds
AF-108	Fund Raising/Sales Activity Application
AF-110	Request for Quotation
AF-111	Tabulation of Quotations
AF-112	Request for Petty Cash
AF-113	Petty Cash Reconciliation
AF-114	Athletic Ticket Log

AF-115	Ticket Sales Report
AF-116	SAF Athletic Pay
AF-120	Emergency Check Information
AF-121	Contribution Acknowledgement Form

A sample of each Activity Fund form is illustrated in the Appendix to this manual.

17.2 Preparation of Reports

1. Monthly Sales Tax Report (Form AF-100-B)

This form should be completed and turned into the Business Office by the 10th day of each month.

2. Acknowledgement of Principal's Responsibilities Concerning Student Activity Funds (AF-101)

The form should be completed by the principal electronically after completing the online SAF Training Course at the beginning of each school year.

3. Acknowledgement of Responsibility of Faculty Sponsors of Student Groups (AF-102)

This form should be completed at the beginning of each school year by any employees, faculty, or sponsors that will be conducting any fund raising or sales activities. This form should be submitted electronically after completing the online SAF Training Course.

4. Acknowledgement of Responsibilities of Campus Bookkeeper/Secretaries Concerning Student Activity Funds (AF-103)

This form should be completed by the campus bookkeepers/secretaries at the beginning of each school year and submitted electronically after completing the online SAF Training Course.

5. Tabulation of Monies Collected (Form AF-104)

This form should be used when a sponsor/teacher is collecting funds.

6. Inventory Control Template (Form AF-105)

7. Request for Internal Transfer of Funds (Form AF-107)

8. Fund Raising/Sales Activity Application (Form AF-108)

The top portion of this form should be completed and approved before any fund raiser or sale of merchandise takes place.

The bottom portion of this form (Fund Raising/Sales Activity Recap) should be completed within two weeks of the completion of any fund raising/sales activity.

9. Request for Quotation (Form AF-110)

This form shall be used to solicit quotations from vendors when competitive bids are required.

10. Tabulation of Quotations (Form AF-111)

This report shall be prepared when multiple bids are received and shall be used to summarize the bid proposals from all interested vendors.

11. Request for Petty Cash (Form AF-112)

This form will be used when requesting replenishment of petty cash.

12. Petty Cash Reconciliation (Form AF-113)

This report shall be prepared and turned in to central office by the 10th day of the next month.

13. Athletic Ticket Log (Form AF-114)

An athletic ticket log should be kept by the bookkeeper for each roll of admission tickets. The athletic director/head coach will verify the ticket log with the ticket sales report after each athletic event.

14. Ticket Sales Report (Form AF-115)

This report will be used for every athletic event where tickets are sold.

15. SAF Athletic Pay (Form AF-116)

This report is due into support services by the 1st of the month in order for an employee to be paid on the 15th of the month.

16. Emergency Check Information (Form AF-120)

This form is to be completed when an emergency check is issued.

17. Contribution Acknowledgement Form (Form AF-121)

This form is to be used when a business, individual, booster club or PTA makes a donation to the school district and wants acknowledgement of the donation. Donations greater than \$100.00 (monetary or item value) must be submitted to the Director of Business Services.

All forms and reports are illustrated in the Appendix of this manual.

SECTION 18: Division of Assets - New Schools

18.1 Division of Asset Procedures

When students are transferred to open a new school, a division of assets shall be prorated to the new school on a percentage basis of the number of students involved.

Final determination of the division of assets shall be by the Superintendent or his authorized designee.

SECTION 19: Athletics

19.1 Athletic Event Ticket Sales

1. Numbered tickets should be issued for admission to all athletic events.
2. Each roll of tickets should have an Athletic Ticket Log (AF-114).
3. The gatekeeper will reconcile the cash box and fill out the Ticket Sales Report after the athletic event.
4. The gatekeeper will sign the Ticket Sales Report.
5. The gatekeeper will turn in the cash box and the Ticket Sales Report to the campus bookkeeper.
6. The campus bookkeeper will count the cash box for verification and sign the Ticket Sales Report.
7. The athletic director/head coach will verify the number of tickets sold on the Ticket Sales Report to the Athletic Ticket Log and sign the Ticket Sales Report.
8. A receipt (Section 4 – Receipt of Cash) will be issued by the campus bookkeeper and the funds will be deposited (Section 5 – Deposit of Funds) into the gate receipts activity fund account.
9. At the end of each sport season the bookkeeper will enter a requisition and send a check to the District Business Office for that sport's gate receipts.

19.2 Athletic Pay for Hosted Playoff Games

1. When a campus is hosting a playoff game between two other schools, ticket sales from the event will be deposited into the gate receipts account.
2. Sanctioned officials will be paid by requisition through activity funds from the gate receipts account.
3. Comal ISD employees who work as a gatekeeper, clock worker, etc. will be paid through the payroll system using form AF-116 – SAF Athletic Pay. The campus bookkeeper will need to fill out the employee's name, social security number, and the amount to be paid. There are two sections to this form. One is for support personnel and the other is for professional personnel. These forms will need to be signed by a campus administrator and then submitted to Support Services for the Athletic Director's signature. They will be billed to the appropriate payroll activity account. At the end of the month, a journal entry will be submitted to debit the gate receipts account and credit the payroll accounts.

19.3 Athletic Pay for Tournaments and Camps

1. When you are hosting a tournament or a camp for a specific sport as a fundraiser, entry fees, gate receipts, and any other funds made from the tournament or camp will be deposited in that sports activity account.
2. Sanctioned officials will be paid by requisition through activity funds from that sport's activity account.
3. Comal ISD employees who work as a gatekeeper, clock worker, etc. will be paid through the payroll system using form AF-116 – SAF Athletic Pay (see Section 19.2-3).
4. All other expenses for the tournament or camp, such as; T-shirts, hospitality room supplies, trophies, etc. should be requisitioned from that sport's activity account.
5. After all expenses are paid, the funds left in that sport's activity account will belong to that sport.

SECTION 20: Student Activity Audits

20.1 Spot-check Audits

These audits are conducted on a random basis for all types of transactions (i.e., accounting, inventory, cash accounts, petty cash, athletic ticket rolls, etc.) This allows the business department to review for accuracy and compliance with procedures as well as identify weaknesses which may warrant more in-depth audit coverage.

20.2 Audit Process

1. **Notification letter** – Principal will be notified in writing when their campus is selected for an audit.

2. **Field Work** – It will be necessary for the auditor to review certain records and conduct interviews with campus personnel. Access to personnel and records is important for the prompt completion of the field work.
3. **Final Audit Report** – The final audit report will include observations, recommendations, and may include management’s responses. It will be submitted to the Director of Business Services for review. The final audit report will be sent to the campus principal.
4. **Follow-up Review** – The Business Department may follow-up on previously reported findings to determine whether corrective action was taken as planned by the auditee. It is the responsibility of the campus being audited to implement the corrective action required to resolve audit findings.

APPENDIX

COMAL INDEPENDENT SCHOOL DISTRICT

SALES TAX REPORT

Month Ending: _____

Campus: _____

School-Outlet # _____

Principal's Signature

Date

Gross Sales

Taxable Sales

\$

\$

This report is due in the Business Office by the 10th of the following month. (i.e. September's report is due by October 10th)

The Business Office will compute the amount of sales tax due and notify each campus.

Gross Sales include any and all sales made at the campus such as: cafeteria meals, soft drinks and candy, etc.

Taxable Sales are only those sales subject to sales tax.

Revised 07/15/11

Comal Independent School District

Acknowledgement of Principal’s Responsibilities Concerning Student Activity Funds

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The principal is responsible for overseeing the proper collection, disbursement, accounting, and control of all School Activity Funds.

I hereby acknowledge that I agree to read the “Student Activity Funds Manual” (located on the internet at comalisd.org under Staff Resources/Business Department Manuals) and that I am responsible for complying with it. In particular, I acknowledge that:

1. I am responsible for insuring that every faculty sponsor, campus bookkeeper/secretary, and other parties involved in the handling of student activity funds reads and follows the guidelines and procedures in the Student Activity Fund Manual.
2. I am responsible for insuring that proof of manual receipt forms are completed and submitted to the Business Office for all parties listed in item #1 at the beginning of each school year.
3. All fund raising activities will be approved, **30 days in advance**, by me and the Director of Business Services using the Fund Raising/Sales Activity Application (form AF-108).
4. I am responsible for safekeeping of funds at the school when it is not feasible for them to be placed on the armored car for delivery to the District’s bank.
5. I am responsible for insuring that all faculty sponsors and other related parties turn in student activity money to the campus secretary/bookkeeper **daily (no exceptions)** in the same form it was received.
6. I am responsible for insuring that at the completion of all fund raisers, the Fund Raising/Sales Activity recap (bottom portion of form AF-108) will be completed and submitted to the Director of Business Services for approval within two weeks after the ending sale date.
7. I am responsible for insuring that all purchases made on behalf of the student organization will be made by requisition and approved, **in advance**, by me through the online ITCCS requisitioning system.
8. I am responsible for insuring that student activity funds records are retained for seven years by the faculty sponsor and campus bookkeeper/secretary.

Principal Name - Printed

Campus

Principal Signature

Date

Comal Independent School District

Acknowledgement of Responsibilities of Faculty Sponsors of Student Groups

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. 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 by club accounts.

I hereby acknowledge that I agree to read the “Student Activity Funds Manual” (located on the internet at comalisd.org under Staff Resources/Business Department Manuals) and that I am responsible for complying with it. In particular, I acknowledge that:

1. All fund raising activities will be approved, **30 days in advance**, by the principal and the Asst. Supt. for Business using the Fund Raising/Sales Activity Application (form AF-108).
2. I am responsible for safeguarding and accounting for funds received from or on behalf of students.
3. Student activity money will be turned in to the campus secretary/bookkeeper **daily (no exceptions)** in the same form it was received.
4. At the completion of all fund raisers, the Fund Raising/Sales Activity recap (bottom portion of form AF-108) will be completed and submitted to the principal and the Director of Business Services in the Business Services department for approval.
5. All purchases made on behalf of the student organization will be made by requisition and approved **in advance** by the principal through the online ITCCS requisitioning system.
6. I will maintain a positive balance in my organization’s account.
7. I am responsible for retaining student activity fund records for seven years.
8. I am responsible for contacting the Director of Business Services in the Business Services department if I need training concerning the procedures outlined here or in the Student Activity Fund manual.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Employee/Sponsor Name - Printed

Employee/Sponsor Signature

Date

Student Club/Organization/Department

Campus

Comal Independent School District

Acknowledgement of Responsibilities of Campus Bookkeeper/Secretaries Concerning Student Activity Funds

The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fund raising activities will contribute to the educational experience of the students and will not conflict with the instructional program. The campus bookkeeper/secretary is responsible for the appropriate collection, disbursement, and accounting of all School Activity Funds.

I hereby acknowledge that I agree to read the "Student Activity Funds Manual" (located on the internet at comalisd.org under Staff Resources/Business Department Manuals) and that I am responsible for complying with it. In particular, I acknowledge that:

1. I will review all Fund Raising/Sales Activity forms (Form AF-108) and insure that all fundraisers are approved, **30 days in advance**, by the principal and the Director of Business Services.
2. I am responsible for safeguarding and accounting for funds received from or on behalf of students.
3. I am responsible for depositing **daily**, through the armored car service, Student Activity cash and checks turned in to me in the form it was received
4. At the completion of all fund raisers, I will verify the accuracy of the Fund Raising/Sales Activity recap (bottom portion of form AF-108) completed by the Sponsor before it is submitted to the principal and the Director of Business Services for approval.
5. All purchases made on behalf of the student organization will be made by requisition and approved **in advance** by the principal through the online ITCCS requisitioning system.
6. I will monitor student activity account balances and will immediately notify the Director of Business Services if any are negative.
7. I am responsible for retaining student activity fund records for seven years.
8. I am responsible for notifying the Asst. Supt. of Business if I suspect any type of fraud concerning Student Activity funds.
9. I am responsible for following any other procedures in the Student Activity Fund manual not specifically listed here.
10. I am responsible for contacting the Director of Business Services in the Business Services department if I need training concerning the procedures outlined here or in the Student Activity Fund manual.

I understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow established procedures.

Campus Bookkeeper/Secretary Name-Printed

Signature

Campus

Date

<CAMPUS NAME HERE>

Comal ISD

AF-105

INVENTORY CONTROL TEMPLATE

LEAGUE: _____

LOCATION: _____

DATE: _____

EXAMPLE	Item Description	Enter	Enter	Calculation	Enter	Calculation	Enter	Calculation	Enter	Calculation
		Boxes/Cases Purchased	Pieces per Box	Total Pieces	Cost per Box	Total Cost	Remaining Inventory	Pieces Sold	Sell Price	Revenue
1	Canned Soda	2	24	48	6.99	\$ 13.98	6	42	\$ 1.00	\$ 42.00
2	Microwave Popcorn bags	2	12	24	3.99	\$ 7.98	16	8	\$ 1.50	\$ 12.00
3	Water	4	24	96	3.79	\$ 15.16	35	61	\$ 1.00	\$ 61.00
4	Pickles	2	30	60	4.99	\$ 9.98	15	45	\$ 0.75	\$ 33.75
5				0	\$ -			0		\$ -
6				0	\$ -			0		\$ -
7				0	\$ -			0		\$ -
8				0	\$ -			0		\$ -
9				0	\$ -			0		\$ -
10				0	\$ -			0		\$ -
11				0	\$ -			0		\$ -
12				0	\$ -			0		\$ -
13				0	\$ -			0		\$ -
14				0	\$ -			0		\$ -
15				0	\$ -			0		\$ -
16				0	\$ -			0		\$ -
17				0	\$ -			0		\$ -
18				0	\$ -			0		\$ -
19				0	\$ -			0		\$ -
20				0	\$ -			0		\$ -
									Total Sales	\$ 148.75
									Total Deposit	\$ 148.75
									Over (Short)	\$ -

Notes:

For bulk items purchased such as nacho cheese, chili, jalapenos, etc., estimate servings per container.
List any giveaways under wasted inventory.

Sponsor Name: _____

Print _____

Signature _____

Inventory Wasted		EXAMPLE
Item Description	Est. Qty wasted	Est. Value wasted
Nacho cheese	1/3 can	\$ 20.00

COMAL INDEPENDENT SCHOOL DISTRICT
_____ SCHOOL ACTIVITY FUND
Campus

AF-107

Request for Internal Transfer of Funds

Transfer of funds is hereby requested:

FROM	_____	_____
	<i>Account Title</i>	<i>Budget Code</i>
TO	_____	_____
	<i>Account Title</i>	<i>Budget Code</i>

In the amount of \$ _____

The rationale for this transfer is _____

APPROVED:

_____	Sponsor of donor fund
_____	Sponsor of recipient fund
_____	Principal
_____	Date

INSTRUCTIONS:

1. This form should be completed in duplicate with all required signatures affixed. (One copy to Cheryl Monroe at Support Services and one copy for campus files.)
2. Approvals required are outlined in Section 15 of the Accounting and Auditing Student Activity Funds Manual.

COMAL INDEPENDENT SCHOOL DISTRICT

_____ School

Return two copies

REQUEST FOR QUOTATION
(This in not an order)

Our No. _____

Your No. _____

Date _____

Please submit your quotations on such items in the following list as you are able to furnish.
Quotations must be in this office by _____.

=====

INSTRUCTIONS: Specificaitons must be strictly adhered to or full particulars given regarding proposed substitutions.
Submit quotations on this for. Address to: _____
In sealed envelope marked "Quotation".
It is requested that all items be quoted F.O.B. _____
All quotations will be so considered unless otherwise specified.

The right is reserved to accept or reject all or any part of quotations submitted.
The right is reserved to cancel orders unless shipping date is maintained.

=====

QUANTITY	ITEMS AND SPECIFICATIONS	UNIT PRICE	DISC.	TOTAL NET PRICE
----------	--------------------------	------------	-------	-----------------

=====

COMAL INDEPENDENT SCHOOL DISTRICT DATE _____ 20_____

We propose to furnish above items at prices listed opposite each and guarantee that if order is placed with us we will furnish these goods or services in accordance with your specifications shown above unless otherwise specified.

Shipment will be made within _____ days after receipt of order.

TERMS _____
FIRM _____
BY _____

REQUEST FOR PETTY CASH

AF-112

REQUEST FROM: _____

AMOUNT NEEDED FOR PETTY CASH: _____

PLEASE DEBIT THE FOLLOWING CLUBS:

<u>CLUB</u>	<u>ACCOUNT #</u>	<u>AMOUNT</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature

Date

Please attach receipts for expenditures made from petty cash to report.

Revised 07/15/11

Petty Cash Reconciliation

Campus:

<i>Balance</i>		\$0.00
Deposit		\$0.00
Deposit		\$0.00
Total Deposits		\$0.00

Receipts (For Expenditures made from Petty Cash)

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

Total Receipts		\$0.00
----------------	--	--------

<i>Balance</i>	<i>9/30/2010</i>	\$0.00
----------------	------------------	--------

<i>Cash on hand</i>	<i>9/30/2010</i>		
		pennies	\$0.00
		nickels	\$0.00
		dimes	\$0.00
		quarters	\$0.00
		ones	\$0.00
		fives	\$0.00
		tens	\$0.00
		twenties	\$0.00
		Total	\$0.00

Bookkeeper

Principal

**Comal ISD
Ticket Sales Report**

Campus: _____

Event: _____ Date: _____

	<u>Adults</u>	<u>Students</u>
Admission Price	_____	_____
Ending Ticket #	_____	_____
Beginning Ticket #	_____	_____
Number Sold	_____	_____

Verified number of tickets sold matches the ticket log. _____
Athletic Director/Head Coach signature

Total
(Admission x number sold) _____

Total Adults: _____ Beginning Cash Box: _____

Total Students: _____ Ending Cash Box: _____

Total Revenue: _____ Total Collected: _____

Difference (if any) between total revenue and total collected: _____

Reason for difference: _____

Gatekeeper Signature: _____

Bookkeeper Signature: _____

Game Workers:	Gate (# worked)	Book (# worked)	Clock (# worked)
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____

SAF Athletic Pay

Campus:

xxxxx High School

Game: _____

Date: _____

Playoff Game / Post UIL Tournament

Camp

<i>Name (Para's)</i>	<i>Social Security Number</i>	<i>Pay</i>
----------------------	-------------------------------	------------

Budget Code:	865-11-6125-00-xxx-x11-xxx	\$ -	Total
--------------	----------------------------	-------------	--------------

<i>Name (Professional)</i>	<i>Social Security Number</i>	<i>Pay</i>
----------------------------	-------------------------------	------------

Budget Code:	865-11-6116-00-xxx-x11-xxx	\$ -	Total
--------------	----------------------------	-------------	--------------

Campus Signature _____

Central Office Signature _____

Emergency Check Information

AF-120

Campus Name: _____

Check #: _____

Amount of Check: _____

Check Date: _____

Vendor Name: _____

Vendor Number: _____

If Applicable

PO Number: _____

Club Name: _____

Budget Code: _____

Amount: _____

2nd Club Name: _____

2nd Budget Code: _____

Amount: _____

3rd Club Name: _____

3rd Budget Code: _____

Amount: _____

If Applicable

Explanation for Check:

Name of Issuer: _____

Extension: _____



CONTRIBUTION ACKNOWLEDGMENT FORM

Comal Independent School District is a public school district and is a political subdivision of the State of Texas. The District is not a tax-exempt entity under the Internal Revenue Service (IRS) Code Section 501(c)(3). However, the District is considered a tax-exempt organization that may receive charitable contributions according to the IRS Code Section 170(c)(1). This section states that a charitable contribution means a contribution or gift to or for the use of:

“A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.”

The District may receive charitable contributions if they are for public purposes, such as benefiting a group and not an individual. Contributions may be made to the District, District schools, District departments, or various District groups and clubs. These charitable contributions are deductible by the contributor on their tax return. The federal identification number of Comal Independent School District is 74-6001777.

Please note, contributions made to various parent or community organizations, such as PTOs and Booster Clubs, are not contributions to the District. Since these organizations are separate entities from the District, the District’s tax-exempt status does not apply to these organizations. These organizations must apply for their tax-exempt status under IRS Code Section 501(c)(3). Evidence of their tax-exempt status would be a Determination Letter from the IRS. When a PTO or Booster Club donates monetary or non-monetary items to the District, then the donation is considered a contribution to the District.

Please complete all information requested in the form below.

Comal Independent School District greatly appreciates the support of:

Name of Contributor: _____

Address: _____

Contact Name/Phone #: _____ / _____

Contact email: _____

Description of item(s) _____

Estimated \$ Value _____

Purpose of donation _____

Date Received _____

This support will assist the District in continuing to improve the educational environment.

Print Name & Title of District Employee

Signature of District Employee

School or Department

Today’s Date