

# ACTIVITY FUND PROCEDURE MANUAL

## SECTION 7 DISBURSEMENTS

### 7.1 GENERAL POLICIES

- A. All expenditures shall be paid by check from the Activity Fund checking account or in cash (for miscellaneous items not exceeding \$5.00 each) from a petty cash fund.
- B. Income received from a specific organization or group should be expended for that group. The principal and/or athletic director shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert for other uses.
- C. No expenditure of funds shall be approved by the principal and/or athletic director unless sufficient funds are available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance unless sufficient funds are available in the appropriate fund account, or unless funds are anticipated at a later date in the appropriate activity fund account.

### 7.2 REQUISITIONS/PURCHASE ORDERS

Issuance of a check should begin with the sponsor completing a requisition form, which will be entered into the TxEIS system to generate a Purchase Order. Once approved, the business office will transmit the appropriate copies of the purchase order to the campus office. Payment will be made upon receipt of the pink copy of the PO by the business office. The CISD adopted policy for issuing checks will be followed for all activity fund checks. See Section 11 for purchasing requirements.

- A. The requisition must include supporting documentation such as letters, announcements and renewal notices.
- B. Travel payments will be made based on the Comfort Independent School District Travel Procedures, which is part of the Employee Handbook. The sponsor should make arrangements in advance for student meals. Many businesses are willing to offer special rates to groups and some will allow the school to send payment at a later date. When this procedure is followed, the transaction should be tax exempt. See Section 7.3.

### 7.3 ADVANCE PAYMENTS

- A. Advance payment may sometimes be requested for necessary expenses to be incurred by clubs or other student groups engaged in out-of-town travel.
- B. Upon completion of the activity, the sponsor shall return any unused funds to the business office clerk for issuance of a receipt. All supporting documentation and the receipt for unused funds shall be attached to the original check documentation.

C. The settlement of all advances shall be completed no later than five (5) days after the completion of the activity for which the advance was made.

#### 7.4 PAYMENTS TO NON-EMPLOYEES FOR CONTRACTED SERVICES

A. Payments for services performed by individuals not employed by the District may be made directly from the Activity Fund.

B. A form W-9 should be completed prior to services being rendered. The completed form should be sent to the business office. Payment will not be made until the business office receives the form.

C. At the end of each calendar year, the business office will make a listing of all payees providing services exceeding \$600 during the calendar year and 1099's will be issued if required.

#### 7.5 MEMBERSHIP FEES

Activity Fund monies (school accounts) may be used for individual membership dues in a professional organization not to exceed one membership each. See Section 14.

#### 7.6 ISSUANCE OF CHECKS

A. All payments shall be made by pre-numbered Activity Fund checks.

B. All Activity Fund checks must be signed by an authorized check signer.

C. Payments must always be made to a specific person, company or organization. Checks shall NEVER be made payable to "cash."

D. Under no circumstances shall checks be pre-signed by an authorized check signer.

E. All checks must be computer-generated, typewritten or completed in ink

F. "VOID" checks shall have the signature area cutoff and are to be filed for audit purposes.