

# FARMERSVILLE INDEPENDENT SCHOOL DISTRICT FINANCIAL SERVICES

Farmersville, Texas



## ACTIVITY FUNDS PROCEDURES MANUAL

### PREFACE

This manual is designed to provide a set of standardized accounting guidelines and procedures for the administration of the Farmersville Independent School District Activity Funds. Principals, financial secretaries and clerks, sponsors and other personnel are responsible for following the guidelines and procedures prescribed in this manual.

*This manual supersedes all prior publications regulating the administration of Activity Funds.*

***Manual Updated August 2015***

# GENERAL INFORMATION

## PURPOSE OF ACTIVITY FUNDS

The Activity Fund is designed to account for funds held by a school in a trustee capacity or as an agent for students, club organizations of the campus, teachers and the general administration of the school. These funds are accumulated from various school-approved money-raising activities and the receipt of student dues or fees, commissions, investment interest and donations. These funds are used to promote the general welfare of each school and the educational development and morale of all students. All funds collected by school district personnel from students are defined as activity funds and must be handled through the activity funds account. The accounting function for the Activity Fund is delegated to each campus and must comply with the guidelines and procedures required by this manual.

## ACCOUNT CODE STRUCTURE

XXX -	XX -	XXXX -	XX -	XXX -	X -	XX -
Fund Code	Function Code	Object Code	Sub-Object	Organization Code	Year Code	Program Code
(1xx-8xx)  Account Groups (8xx)	(00-99)	Assets (1xxx) Liabilities (2xxx) Fund Equity (3xxx) Clearing Accounts (4xxx) Revenues/Income (5xxx) Expenditures/Expenses (6xxx) Other Resources/Non Operating Revenues/Residual Equity Transfers In (7xxx) Other Uses/Non Operating Expenses/Residual Equity Transfers Out(8xxx)	(xx)	(001-999)	(x)	(11-99)

## **BASIC SYSTEM CODE COMPOSITION**

### **Fund Code**

A mandatory 3 digit code is used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund. Example: A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

### **Function Code**

A mandatory 2 digit code applied to expenditures/ expenses that identifies the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area. Example: The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

### **Object Code**

A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. Example: Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

### **Sub-Object Code**

An optional 2 digit code that may be used by the district to further describe the transaction.

### **Organization Code**

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's Office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory. Example: Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

### **Fiscal Year Code**

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project. Example: For the 08-09 fiscal year of the school district, a 9 would denote the fiscal year.

## **Program Intent Code**

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. Example: An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

## **FUND CODES**

**Two major classes of activity fund operations are:**

**Fund 18X** – Campus/Principal/Director Activity Funds – The financial decisions are district/sponsor/campus administration controlled and have access to activity fund money to use in a manner that does not directly benefit the students. Organizations that generate funds through the normal course of classroom activity are not considered to be student activity but are included in the campus activity structure.

**Fund 865/885** – Student Activity Funds – The financial decisions rest solely with the students. A bona fide student organization is one, which consists of a student body, elected student officers and faculty sponsor/advisor. This fund serves as an agency account for student clubs or class funds.

## **RESPONSIBILITY FOR ACTIVITY FUNDS**

The school principal, or designate, is responsible for the proper collection, disbursement and control of all activity fund monies. This responsibility includes:

- Providing for the safekeeping of monies.
- Proper accounting and administration of fund transactions.
- Expenditure of funds in compliance with applicable state laws, and local board policy administrative guidelines.
- Adequate training and supervision of all personnel designated by the principal to administer activity funds.

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.

## **AUDIT OF ACTIVITY FUNDS**

Activity Funds are subject to an internal audit and/or annual external audit. In addition, an audit may be performed whenever there is a change in principal or financial clerk. The principal may request in writing a special audit if a situation or event warrants it.

## **RETENTION OF RECORDS**

All records should be kept current and in good order for a period of seven years and available for audit any time.

# BASIC RECORDS

## **CASH RECEIPTS**

Activity Fund Cash Receipts are the means of accurately recording cash received and provide support for each bank deposit.

## **PAYMENT AUTHORIZATION FORMS**

A Payment Authorization Form is the authority for the issuance of an Activity Fund check for reimbursement.

## **PURCHASE ORDERS**

A purchase order is a contract issued by the school district for the purchase of goods and/or services at a specified price.

## **CHECKS**

Checks are used to disburse all funds from the Activity Fund

## **BANK DEPOSIT SLIPS**

Deposit slips, once validated by the bank, serve as a record for the specific date that receipts were credited for the bank account. Deposit slips are obtained from the business office as needed and are prenumbered for easy recordkeeping.

## **MONTHLY BANK STATEMENTS**

The bank statement is the official bank record reflecting all transactions affecting the cash balance on deposit during the preceding month. All bank statements are processed at the Administration Building and reconciled by the Finance department. When properly reconciled, the statement serves as official support for the cash balance indicated in the Activity Fund records.

## **GENERAL LEDGER - REPORTS**

The General Ledger for Activity Funds is maintained on the District's computer system. The General Ledger summarizes all transactions of the Activity Fund during the month. A quarterly *General Ledger* report will be sent to each sponsor and principal for review & verification. Once verified, the sponsor and principal will sign the report and return it to the district administration office. Each sponsor should keep a copy of the quarterly reports.

## **PREPARATION OF RECORDS**

All records **must be** completed in **ink** or computer generated.

## **SPONSOR REPORTS**

Sponsors may periodically request a balance sheet report from the campus secretary.

# ISSUING RECEIPTS

## **GENERAL OPERATING POLICIES**

All FISD personnel collecting money should issue a receipt. A receipt should be issued immediately by the person receiving the cash to the person turning in the money.

# DEPOSIT OF FUNDS

## **GENERAL OPERATING POLICIES**

Deposits should be made daily. Holding checks can cause a problem for the district as well as the payee.

Receipts that are not deposited at the close of the school week (normally Friday except in the case of holidays) should be kept to a minimum. All deposits ***should*** be deposited by the ***25<sup>th</sup> of each month*** to ensure they are processed before the month end.

All checks received must have the name, address and telephone number for the payer. All checks to be deposited should be endorsed with a rubber stamp provided by the Business Office to the campus office.

It is recommended that all checks be endorsed at the time they are receipted or accepted.

## **ACCEPTING A CHECK**

- All checks received must be dated with current date (Post-Dated and Replacement Checks should not be accepted)
- Signature should be legible
- Address should be complete (permanent street address and home/work phone numbers)
- Written amounts and numbers correspond
- Record the following proper identification items on front of check:
- State Issued Driver's License Number (even if pre-printed)
- Or Identification Card Number
- Or Social Security Number (when military ID is presented)
- Telephone Number
- Physical Address

- Date of Birth
- Expiration Date of License
- Initials of Individual accepting the check
- In case of a business check, record proper identification of the party signing and/or presenting the check.

### **CHECK ACCEPTANCE POLICY**

In the event that a check written to any Farmersville ISD campus, club or organization is returned unpaid, Farmersville ISD will redeposit check. The use of a check for payment is Acknowledgement and Acceptance of district policy, terms and conditions.

### **CASHING OF PERSONAL CHECKS**

The practice of cashing personal and/or payroll checks is not permitted. This includes district personnel. The cashing of checks is similar to making the person a loan until the check clears. Neither Student Activity Funds nor Campus Activity Funds may be loaned.

### **PROCEDURES FOR THE PREPARATION OF DEPOSITS**

Deposit slips in triplicate shall be prepared for each deposit. The following information must be indicated on the deposit slip:

- The date and the amount of the deposit.
- The listing of each check in the deposit showing the maker's name and the amount of the check. When this is impractical due to the volume of checks, an adding machine tape may be substituted.
- Your activities Revenue account number, i.e., 865-00-2XXX /or 18X-00-5752.
- Proper coding of fund raising/sales receipts is critical to ensure accurate reporting to the State of Texas.
- A description of funds being deposited. (Drill Team Camp Clothes, Cheerleading Uniform Payment, Field Trip to???, Book Fair, FFA Meat Fund Raiser, 08-09 Yearbook Sales, etc....)
- The sum of the amount of the supporting cash receipts must be in agreement with the amount of the deposit and supported by a completed Activity Fund Tabulation of Monies for Deposit.
- PROCEDURES FOR DELIVERY OF DEPOSITS TO BANK should be followed from this point.



## **DEPOSIT GUIDELINES**

- Face currency up and in the same direction.
- Put only like denominations in a currency strap.
- Count currency/coin twice before strapping/rolling.
- Refer to guidelines below for currency strap/coin roll instructions.
- Checks should be clear of all staples, tape or any attachments.
- Write campus and purpose in memo area on all checks (field trips, library, club#, etc.)
- Stamp checks above the endorsements line with correct endorsement stamp.
- Run check tape twice to ensure check total is correct and include with deposit.
- Do not submit more than 150 checks per deposit.

## **CURRENCY STRAP GUIDELINES**

<b><u>Currency</u></b>	<b><u>Dollar Amount</u></b>	<b><u>#</u></b>	<b><u>Or</u></b>	<b><u>#</u></b>
\$20	\$2000	100	\$1000	50
\$10	\$1000	100	\$500	50
\$5	\$500	100	\$250	50
\$1	\$100	100	\$50	50

## **COIN ROLL GUIDELINES**

<b><u>Coin</u></b>	<b><u>Amount</u></b>	<b><u>#</u></b>
Quarter	\$10	40
Dime	\$5	50
Nickel	\$2	40
Penny	\$0.50	50

## **DELIVERY OF DEPOSITS TO BANK**

## **Campus and Administration**

- Prepare Activity Fund Tabulation of Monies for Deposit form
- Prepare bank deposit slip
- Place money and **two** copies of the deposit slip in bag
- Take deposit to campus secretary
- Have campus secretary count and verify deposit amount then sign Tabulation of Monies for Deposit form..
- Campus secretary will take deposit to the bank

## **RETURNED CHECKS AND RE-DEPOSITS**

### **NON-SUFFICIENT FUNDS**

### **RETURNED CHECKS**

Occasionally, a check, which has previously been deposited, is returned by the bank for a variety of reasons. A check may be returned for improper signature, insufficient funds, or closed accounts. All returned checks will be sent by the bank directly to *FISD Finance Department*.

Upon receipt of a returned check, *FISD* will:

- enter the check into the district receivable account
- begin a series of collection letters to the check writer
- prepare paperwork to file charges after 60 days and, when possible, deliver paperwork to authorities for prosecution

### **PAYMENT PROCEDURES**

Refer all check writers directly to *FISD Administration* at 972-784-6794 for payment arrangements. Do not accept direct payment for a returned check at your campus/department.

### **DO NOT ACCEPT PAYMENT FOR RETURNED CHECKS**

### **UNCOLLECTED CHECKS**

The failure of the campus/department to make a timely deposit (within 30 days from date of check) and missing information can render a returned check uncollectible. If *FISD* is unable to collect a check after 60 days and paperwork to file charges is not pursued, the

financial clerk/manager will write off the bad check to the original account to which the deposit was made.

## DISBURSEMENTS

### GENERAL POLICIES

All expenditures shall be paid by check from the FISD General checking account. Income received from a specific group (student and faculty) should be expended for that group. The principal shall ensure that expenditures from these accounts are written for the intended purpose of the group and should not divert for other uses. The principal shall approve no expenditure of funds 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.

### ISSUANCE OF CHECKS

The principal shall not approve expenditure of funds unless sufficient funds are available in the appropriate activity account. Thus, no check shall be drawn on any account with a negative balance.

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

### PAYMENT AUTHORIZATION FORM

The vendor name must be on the form. If your campus secretary cannot find the payee name in the approved vendor file, follow the procedure to assign a vendor number by completing the **New Vendor Information Form** and send it to the Finance Department. New vendors will not be added or approved if a current vendor can supply the needed supplies or service. In accordance with IRS regulations, vendors must complete and submit IRS Form W9 in order to be paid for supplies or services.

Proper supporting documentation shall accompany the Payment Authorization Form and shall include:

- Vendors' **original** invoices. Periodic statements are not adequate supporting documentation.
- Sales slips (must be original) from teachers or other employees who request reimbursement for items purchased from their own funds. Credit card statements and customer copy of charge slips are not adequate supporting documentation.
- Other supporting documentation may include letters, announcements and renewal notices when the vendor does not provide invoices.

All invoices shall be checked to ascertain that sales tax has not been charged since most purchases made by schools are tax exempt. Reimbursement for sales tax will be deducted.

A completed Payment Authorization form shall include:

- Date and amount
- The payee
- Organizational Approval (865 accounts require student group approval/see student group organization minutes form)
- A brief description of the reason
- Activity account number to be charged
- Invoice or other documentation that substantiates the request for payment.

All **completed** Payment Authorization Forms should be sent to the Finance Office. Incomplete forms **will be returned** to the originator to be completed.

### **REQUISITION/PURCHASE ORDER**

A Purchase Order is the authority for the issuance of an Activity Fund check for the purchase of goods. Student Activity funds require a purchase order. The sponsor may complete a requisition form, submit it to the campus principal, and a purchase order will be generated through the district purchasing system. The purchase of goods without an approved purchase order will result in the invoice being turned over to the employee for personal payment.

**Farmersville ISD Student Group Minutes Form**

**MINUTES OF MEETING**

The members of \_\_\_\_\_  
(Name of Organization)

met on \_\_\_\_\_, \_\_\_\_\_, at  
(Date) (Time)

\_\_\_\_\_  
(Place)

The following members were in attendance:  
(List names of students)

The following business was conducted in the form of motions, seconds, and voting.

1. \_\_\_\_\_  
(State the wording of the motion)

Motion was made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Vote taken:   Majority Carried                      Majority Did Not Carry  
(circle one)

Minutes of Meeting

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





**FARMERSVILLE INDEPENDENT SCHOOL DISTRICT  
PAYMENT AUTHORIZATION**

DEPARTMENT \_\_\_\_\_ DATE \_\_\_\_\_

CAMPUS \_\_\_\_\_

VENDOR NAME \_\_\_\_\_

PAY TO: \_\_\_\_\_

REASON FOR PAYMENT: \_\_\_\_\_

**PLEASE CHECK ONE**

CHECK RETURN TO REQUESTER

CHECK TO BE MAILED TO VENDOR

FUND	FUNC	OBJ	SUB	ORG	YEAR	PRO	QUANTITY	DESCRIPTION	PRICE	AMOUNT

By signing this statement, I authorize the District to pay full deduct any unsubstantiated amounts. Unsubstantiated amounts include, but are not limited to, those for which receipts have not been provided. Receipts must be provided within 30 working days from the date a check is issued.

REQUESTED BY:

APPROVED BY:

\_\_\_\_\_  
(Employee Signature)

\_\_\_\_\_  
(Principal or Budget Manager)

Use this form for:

1. Reimbursements to employees (receipts and prior approval of purchase required)
2. Registration, subscriptions, dues and entry fees  
    Consultant/contract service payments.

Reimbursement will not be made for SALES TAX paid by employee. For memberships, enrollments, registrations, subscriptions, etc., attach TWO copies of order or enrollment form.



**TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION**

Name of purchaser, firm or agency <b>FARMERSVILLE INDEPENDENT SCHOOL DISTRICT</b>	
Address (Street & number, P.O. Box or Route number) <b>501-A HWY 78 NORTH</b>	Phone (Area code and number) <b>(972) 782-6601</b>
City, State, ZIP code <b>FARMERSVILLE, TX 75442</b>	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:  
EDUCATIONAL 75-6001406

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

sign here	Purchaser	Title	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.  
THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.  
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

**FARMERSVILLE ISD  
VENDOR FORM**

Please return **completed** form to the Finance Department prior to placing an order or entering a requisition with a new vendor. You will be notified when the vendor has been approved and assigned a vendor number.

Date: \_\_\_\_\_ New Vendor: \_\_\_\_\_

Requested By: \_\_\_\_\_ Extension: \_\_\_\_\_  
Secretary/Office Manager/Administrative Assistant

Campus/Division: \_\_\_\_\_

- For:**
- |  |   |
|--|---|
| <input type="checkbox"/> Activity 885 ( <i>Explanation &amp; amount required</i> ) | <input type="checkbox"/> <b>Hotel</b>           |
| <input type="checkbox"/> Fund Raiser Vendor  | <input type="checkbox"/> <b>Conference</b>      |
| <input type="checkbox"/> Not Available from Bid Vendor                             | <input type="checkbox"/> <b>Membership</b>      |
| <input type="checkbox"/> Sole Source ( <i>Form required from vendor</i> )          | <input type="checkbox"/> <b>Registration</b>    |
| <input type="checkbox"/> Re-Sale Items Only  | <input type="checkbox"/> <b>Subscription</b>    |
| <input type="checkbox"/> Other ( <i>Explanation &amp; amount required</i> )        | <input type="checkbox"/> <b>Service / Labor</b> |

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**Purchasing Information (For Purchase Orders)**

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

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Taxpayer Identification Number (EIN/SSN): \_\_\_\_\_

**Remit To Address (For Invoice Payments)  
Complete only if different from Purchasing Information**

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

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Taxpayer Identification Number (EIN/SSN): \_\_\_\_\_

Terms  
: \_\_\_\_\_

\*\*\*\*\*  
**For Purchasing Use Only: 1099 Flag: M\_\_\_\_\_ N\_\_\_\_\_ W-9 Sent:\_\_\_\_\_**

# PAYMENTS – REIMBURSEMENTS

## **SUPPLEMENTAL PAYMENTS TO EMPLOYEES FOR SERVICES**

Clubs, organizations, and principals may occasionally compensate District employees for additional services performed, such as contest judging, etc. Such services are rendered by the employee in addition to normal, specified duties and will usually be performed outside of regular work hours. Such payments should not be made directly to the employee. The correct procedures are as follows:

- Send to the payroll office a timesheet that includes the details about the extra work performed.
- The timesheet should include the account code for which the funds are to be paid..
- Payment will be made to the employee on their next regular paycheck.
- A journal entry will be made to the activity account to reflect the expenditure of funds.

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

### **Consultant Services Agreements**

Payment for services to an individual not employed by the district may be paid from Activity Funds.

- All Consultant Services Payments are required to be properly supported with:
  - A valid individual tax identification number or Social Security number
  - A W-9 Form (Request for Taxpayer Identification Number and Certification)
  - A vendor name
  - A completed Payment Authorization Form
- Individuals paid may receive a 1099 for tax reporting according to IRS guidelines.

## **CONFLICT OF INTEREST QUESTIONNAIRE**

Conflict of Interest Questionnaire must be completed by the vendor and faxed to the Finance Department. Refer to the Farmersville Independent School District Accounting and Purchasing Manual for more information.



**Farmersville Independent School District**  
**INDEPENDENT CONTRACTOR**  
**AGREEMENT FOR PROFESSIONAL SERVICES**

Name of Consultant: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

Tax Identification or SSN #: \_\_\_\_\_

Licenses, Certifications and/or Credentials (copies must be attached):

\_\_\_\_\_  
\_\_\_\_\_

Services To Be Provided:

\_\_\_\_\_  
\_\_\_\_\_

Prices and Payment:

For services rendered hereunder by the Consultant, I understand that the District agrees to pay me  
\$ \_\_\_\_\_ per \_\_\_\_\_ , which fee shall be paid to Independent Contractor.

The Consultant shall submit a written billing statement to the District on a monthly basis. The written billing statement must identify the days during the preceding calendar month on which Consultant provided Services hereunder to the District. For each day on which Consultant provided Services to the District hereunder, the monthly billing statement must also include a statement of the amount of time spent by the Consultant in performing Services on that day and a summary of the nature and/or type of Services provided on that day.

Upon verification of the information set forth in the Consultant's monthly billing statement, the District shall, within 30 days, pay Consultant for the Services performed by Consultant (as described and identified in the monthly billing statement), at the hourly/day limit rate stated above.

## **ADVANCE PAYMENTS - STUDENTS ONLY**

Advance payment may sometimes be requested for necessary meal expenses to be incurred by students when engaged in out-of-town travel. Student Cash Advance for meals must be done on a Student Travel Advance Form. The following must be attached to the Student Travel Advance Form at the time of payment:

- List of students and events in which they are competing
- List of sponsors
- Agenda for the event

The Student Cash Advance Form must be completed, signed, and returned to the Accounts Payable office for documentation that the student(s) received the cash advance.

Upon completion of the activity, the sponsor shall return any unused funds to the Business Office with documentation for re-deposit.

**TRAVEL ADVANCE  
STUDENT ADVANCE ESTIMATE / RECONCILIATION**

Name (Traveler): \_\_\_\_\_ Campus/Dept. \_\_\_\_\_

(Attach Roster)

Travel Date(s): \_\_\_\_\_ Purpose of Travel: \_\_\_\_\_

ITEM	ADVANCE AMOUNT	ACTUAL EXPENSE	Reconciliation ADVANCE LESS ACTUAL	RECEIPT REQUIRED
Registration				YES
Lodging <sup>(1)</sup>				YES
Airfare				YES
Transportation Costs				YES
Meals <sup>(2)</sup> # Breakfasts _____ x \$6 # Lunches _____ x \$8 # Dinners _____ x \$10				YES
Misc. <sup>(3)</sup>				YES
<b>TOTALS</b>				

- (1) Tax-Exempt: FISD is not subject to Texas State Taxes and will not reimburse this charge. Present the Hotel Occupancy Tax Exemption form to the hotel.
- (2) Daily allowance for meals: Breakfast (\$6), Lunch (\$8), and Dinner (\$10).
- (3) Please provide a brief explanation.

\_\_\_\_\_  
**(Sponsor Signature)**

\_\_\_\_\_  
**(Principal Signature)**

Request must be received by the Business Office no later than ten business days prior to start of travel. Required receipts and any remaining funds must be returned to the campus secretary within 10 days after completion of travel. **Failure to return receipts may result in a denial of future travel advance requests. It is the sponsor's responsibility to return all receipts to the campus/dept. secretary.**

TO BE COMPLETED BY CAMPUS/DEPT. SECRETARY UPON COMPLETION OF TRAVEL





# PURCHASING

## **PURCHASES FROM ACTIVITY FUNDS**

The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of Activity Fund monies. Teachers must have a commitment from the school principal before making any purchase in the name of the school.

No purchases shall be made unless sufficient funds are available in the proper Activity Fund Account or will be available at a later date within the current fiscal year.

When contracting for a fund-raiser, the campus **must** assure a reputable vendor has been secured.

## **COMPETITIVE BIDDING REQUIREMENTS**

The guidelines presented below serve as an introduction to making purchases through the Activity Fund. The Farmersville Independent School District Accounting and Purchasing Manual must be consulted, and those policies and procedures followed when applicable to the purchase(s) being contemplated.

- Purchases under \$10,000 may be implemented by following FISD purchasing procedures.
- Purchases from at least \$10,000 but less than \$25,000 requires written quotations secured from three (3) or more vendors. A written explanation by the principal must be attached to the quotes when the lowest quote(s) is not acceptable. These quotations must be submitted with the purchase order for approval.
- Purchases of \$50,000 or more must comply with the provisions of the Texas Education Code, 44.031, and will be referred to the District Finance Department for bids, advertising, and Board approval. Upon delivery to the ordering campus payment will be made to the vendor from the Accounts Payable Department.
- Upon request the Finance Department will assist in supplying information on existing vendors.

# VENDOR GIFTS - RELATIONS

## **PERSONAL GIFTS OR GRATUITIES**

School district officials and employees cannot accept anything of value from a vendor, such as personal gifts or gratuities, which may be construed to have been given to influence the purchasing process. Although such practices may be legitimate and generally accepted in the private sector, giving and receiving gifts in the public sector may constitute a violation of law.

**Note: “Gift to a Public Servant” is a Class A misdemeanor offense if the recipient is a government employee who exercises some influence in the purchasing process of the governmental body.**

The Farmersville Independent School District values the good business relationships that we have with our vendors for goods and services and the substantial contributions made by them to our success. The District values their participation in preserving the integrity of our business relationship. The purpose of these guidelines is to help avoid situations that would create a misunderstanding and damage our business relationship with these vendors who supply goods and services to the District.

## **AWARD CONSIDERATION**

The District awards business based on the consideration of the Texas Education Code 44.031(b):

- the purchase price
- the reputation of the vendor and of the vendor’s goods and services
- the quality of the vendor’s goods or services
- the extent to which the goods or services meet the district’s needs
- the vendor’s past relationship with the district
- the impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses
- the total long-term cost to the district to acquire the vendor’s goods or services
- any other relevant factor specifically listed in the request for bids or proposals.

The District expects employees to avoid the direct or indirect receipt or solicitation of payments, gifts, entertainment, or other favors from individuals or firms that exceed what is generally considered common courtesy usually associated with ethical business practices. Gratuities that are prohibited include gifts of cash or cash equivalent, hunting or fishing

trips, gambling trips, merchandise, loans, payments, excessive entertainment or other special favors of a significant amount.

Key questions that guide the determination of reasonableness are:

- Is the gift consistent with accepted business practice
- Would disclosure be an embarrassment to the District
- Is it ethically acceptable

The District recognizes that in certain circumstances there may be a legitimate business purpose associated with a gift or entertainment extended to employees. Normally, only occasional courtesies of limited value (generally \$50 or less) or very limited social invitations which are given to numerous other customers and which carry neither business obligations nor present potential for embarrassment either to the District, or employees, are acceptable.

Gifts and special favors are not conditions for doing business with the District. Accordingly, vendors should advise the District Finance Agent, of any solicitations by FISD employees or independent contractors/consultants representing FISD, which may violate this standard. All such communications, whether related to prior, current, or future matters, will be handled with confidentiality and discretion.

# FUND RAISING ACTIVITIES

## **DEFINITION**

A Fund Raising activity may be defined as any activity involving participation of the student body or a school-recognized student group undertaken for the purpose of generating funds for a school or a school-sponsored student group, club, or organization.

## **GENERAL INFORMATION**

To request permission to conduct a fund raising activity, the club sponsor must complete the application portion of the "Fund Raising/Sales Application and Financial Recap" form.

The principal, prior to the beginning date of the fund raising activity, must approve the fundraiser. A "Fund Raising/Sales Application and Financial Recap" form must be prepared for each fundraiser.

Fund raising activities are not confined to regular school hours but are considered an extension of the school program. When fund raising 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.

The principal is responsible for reviewing the campus's annual fund-raising plan listing the organizations that will engage in fund raising activities with the intended use of the funds specified.

At the end of each fundraiser, each organization shall report to the principal regarding the outcome of each fund raising activity.

For safety reasons, door-to-door fund raising/solicitation by students in activities sponsored by the school or by a school related organization is discouraged.

***Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.***

***For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.***

## **ACCOUNTING FOR FUND RAISING ACTIVITIES**

### **Collections and Disbursements:**

- All collections must be receipted and all payments must be made in accordance with disbursement procedures outlined in this manual.

- All collections and disbursements associated with any fund raising activity coordinated by the school or a school-recognized student group shall be transacted through the Activity Fund.
- It is the responsibility of the staff member/sponsor to maintain and submit accurate records of goods and services invoiced, assigned, returned, and sold. The Financial Recap section of the “Fund Raising/Sales Application and Financial Recap” form must be completed for each fundraiser.
- Upon completion of fund raising activities, the Financial Recap summarizing the receipts and expenditures of the fundraiser should be completed by the sponsor and a copy submitted with the deposit of monies. The fund raising recap can be completed from the “Fund Raising Distribution Report - Tabulation of Monies Collected” Form.
- The Financial Recap should indicate gross collections and list any expenses incurred relative to the activity merchandise (advertising, sales tax, prizes, etc.). Disposition of the net proceeds (profits) should also be disclosed.

The club sponsor or activity chairman is responsible for keeping accurate records for all money-raising activities. Such records should include at minimum:

- Distribution Report
- Collection Reports
- Minutes of the organization’s meetings
- Original cash receipts

### **NON-FACULTY FUND-RAISERS**

Fund-raisers sponsored by non-faculty adult groups (i.e. booster clubs, dad’s clubs, and PTAs, etc.) that require the use of school property shall require prior approval of the principal.

Funds raised from activities planned, implemented, and sponsored by the non-faculty adult groups (i.e. booster clubs, dad’s clubs, and PTAs, etc.) are to be deposited in to the group’s account and not in the school’s activity funds account.

### **RAFFLES**

It is illegal for school districts and student clubs/organizations to conduct raffles in the State of Texas.



# **FUND RAISING DISTRIBUTION REPORT**

## **TABULATION OF MONIES COLLECTED**

**This form is provided to assist student club sponsors in documenting the collection and distribution of sale items and money collected. Please use this form as you see beneficial.**

### **INSTRUCTIONS**

1. This form shall list the names of students involved in the fundraiser.
2. Enter the names of the students from whom monies were received and enter the amount of money/items turned in.
3. Money collected should be deposited in accordance with deposit guidelines previously addressed in this manual.
4. This form should be retained with all paperwork regarding specific fundraisers in case of questions regarding products or funds.

# FARMERSVILLE INDEPENDENT SCHOOL DISTRICT

## FUND RAISING DISTRIBUTION REPORT - TABULATION OF MONIES COLLECTED

CLUB/ORGANIZATION: \_\_\_\_\_ FUNDRAISER: \_\_\_\_\_

STUDENT NAME	ITEM(S) ISSUED	AMOUNT DUE	ITEM(S) RETURNED	VALUE OF ITEM(S) RETURNED	CASH TURNED IN BY STUDENT
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
				<b>TOTAL:</b>	

\_\_\_\_\_  
SPONSOR'S SIGNATURE

\_\_\_\_\_  
DATE



## **BOOSTER CLUBS, PTA'S AND OTHER ASSOCIATED GROUPS**

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

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

Refer Booster Clubs and School Support Organizations to the Farmersville ISD Booster Club and School Support Organization Manual implemented August 2008. The manual is designed to assist Booster Club officers, School Support Organizations and members by providing organizational and financial guidance. Only approved organizations, operating under these guidelines and Farmersville Independent School District policy and procedure, shall be allowed to use the school name and/or facilities in support of its programs. Specific questions regarding the organization's activity should be addressed to the campus principal.